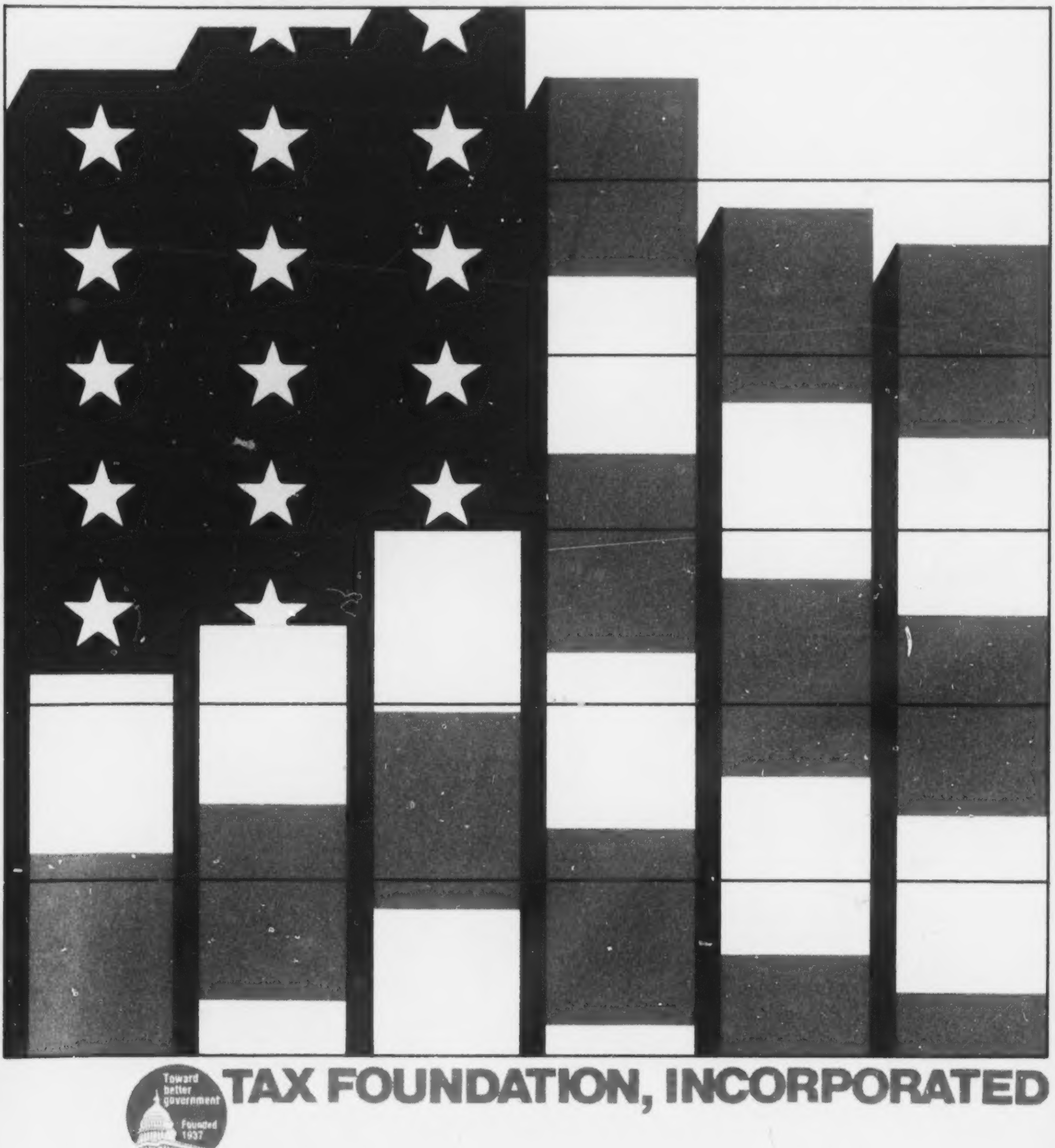
Facts and Figures on Government Finance

22nd Biennial Edition 1983



Toward better government Founded 1937

TAX FOUNDATION, INCORPORATED

-Copyright 1983-

by

TAX FOUNDATION, INCORPORATED
One Thomas Circle, N.W., Washington, D.C. 20005

* * *

Permission to reproduce data from this
publication is granted when due
acknowledgment is made.

* * *

Price: $20.00 Per Copy

* * *

International Standard Book Number: 0-9606762-3-6

Library of Congress Card Catalog Number: 44-7109

Printed in the United States of America

BOARD OF TRUSTEES

OFFICERS

Honorary Chairman
John W. Hanes
Director, Olin Corporation

Chairman
•W. Bruce Thomas
Vice Chairman-Administration and Chief Financial Officer
United States Steel Corporation

Vice Chairmen
Fred L. Hartley
Chairman and President
Union Oil Company of California

John A. Love
Chairman of the Board
Ideal Basic Industries, Inc.

•Hans W. Wanders
Chairman of the Board
Wachovia Bank & Trust Company, N.A. and
The Wachovia Corporation

Chairman of the Executive Committee
•Thomas M. Macioce
President and Chief Executive Officer
Allied Stores Corporation

Treasurer
•Fred J. Leary, Jr.
Executive Vice President (Retired)
Banker's Trust

President
•Robert C. Brown

Edward L. Addison
President and Chief Executive Officer
The Southern Company

Jack F. Bennett
Senior Vice President and Director
Exxon Corporation

Roland M. Bixler
President, J-B-T Instruments, Inc.

Robert J. Buckley
Chairman and Chief Executive Officer
Allegheny International, Inc.

Vincent C. Burke, Jr.
Of Counsel
Steptoe & Johnson

John C. Burton
Dean, Graduate School of Business
Columbia University

The Honorable Harry F. Byrd, Jr.
Former United States Senator from Virginia

Richard M. Cyert
President
Carnegie-Mellon University

•Norris Darrell
Sullivan & Cromwell

Robert Di Giorgio
Chairman
Di Giorgio Corporation

James H. Evans
Chairman
Union Pacific Corporation

Charles T. Fisher, III
Chairman and President
National Bank of Detroit

Robert N. Flint
Vice President and Comptroller
American Telephone & Telegraph Company

Gwain H. Gillespie
Senior Vice President and Chief Financial Officer
R. J. Reynolds Industries, Inc.

Prentis C. Hale
Chairman of the Executive Committee
Carter Hawley Hale Stores, Inc.

Henry Harnischfeger
Chairman and Chief Executive Officer
Harnischfeger Corporation

Jack K. Horton
Chairman of the Executive Committee
Southern California Edison Company

•Courtney F. Jones
Treasurer
General Motors Corporation

James L. Ketelsen
Chairman and Chief Executive Officer
Tenneco, Inc.

Duane R. Kullberg
Managing Partner and Chief Executive Officer
Arthur Andersen & Co.

Richard G. Landis
Former Chairman of the Board
Del Monte Corporation

•William A. Liffers
Vice Chairman
American Cyanamid Company

John Peters MacCarthy
President and Chief Executive Officer
Centerre Trust Company of St. Louis

William McChesney Martin, Jr.
Former Chairman, Federal Reserve Board

Paul W. McCracken
Edmund Ezra Day University
Professor of Business Administration
The University of Michigan

Peter J. McLaughlin
President and Chief Executive Officer
Union Camp Corporation

•Walter F. O'Connell
Chairman of the Finance Committee
Olin Corporation

Monford A. Orloff
Chairman, President and Chief Executive Officer
Evans Products Company

Charles W. Parry
Chairman and Chief Executive Officer
Aluminum Company of America

John G. Phillips
Chairman and Chief Executive Officer
The Louisiana Land and Exploration Company

James Q. Riordan
Executive Vice President
Mobil Oil Corporation

Willard F. Rockwell, Jr.
Director-Consultant
Rockwell International Corporation

Richard N. Rosett
Professor, Graduate School of Business
University of Chicago

Raymond J. Saulnier
Professor Emeritus of Economics
Barnard College, Columbia University

Robert D. Stuart, Jr.
Chairman of the Finance Committee
The Quaker Oats Company

•George G. Tyler
Cravath, Swaine & Moore

Hays T. Watkins
Chairman and Chief Executive Officer
CSX Corporation

George H. Weyerhaeuser
President and Chief Executive Officer
Weyerhaeuser Company

Mark H. Willes
Executive Vice President and Chief Financial Officer
General Mills, Inc.

L. Stanton Williams
Chairman
PPG Industries, Inc.

Trustees on Leave
The Honorable Arthur F. Burns
The Honorable Samuel Riley Pierce, Jr.
The Honorable W. Allen Wallis

• *Executive Committee*

The Tax Foundation, Incorporated, is a nonprofit research and public education organization founded in 1937 to monitor the fiscal and management aspects of government at all levels. The Foundation is nonpartisan and is supported by voluntary contributions from nearly 1,200 corporate and individual sponsors, nationwide. Its purpose, characterized by the motto "Toward Better Government Through Citizen Understanding," is to aid in the development of more efficient and economical government. It serves as a national information agency for individuals and organizations concerned with problems of government expenditures, taxation, and debt.

FOREWORD

While numbers do not ensure wise government, modern government can scarcely survive without them. The art of governance may be built on sound policies; but statistical and economic data provide the foundation upon which to base such policy decisions.

When the Tax Foundation, Incorporated, was established in 1937, one of the prime objectives of the far-sighted citizens and business leaders who conceived the organization was that there be an independent private source of reliable data on the public sector. They required that this information be accurate and timely. They wanted to have the findings disseminated as widely and handily as possible.

Two years later, the pioneer edition of *Facts and Figures on Government Finance* was published. In the decades that have followed, this authoritative biennial volume has become the keystone of the Tax Foundation's research and public education efforts.

The data so painstakingly collected in *Facts and Figures on Government Finance* are widely relied upon—by those in government at the Federal, state, and local levels who bear responsibility for planning and financing the public activities of the nation; by researchers, academics, and students of government who depend upon accurate and timely statistics for their own analytical work; by journalists who need reliable data as background to add depth and scope to their reporting and writing efforts; and by business executives who must take into consideration the size and impact of government on the private sector as they make their long-range plans.

Among the 38 statistical tabulations appearing for the first time in this revised edition of *Facts and Figures on Government Finance* are tables documenting government surpluses or deficits based on alternative accounting methods; trends in how governments raise revenues and how those revenues are spent in cents per dollar; calculations of Tax Freedom Day and the tax bite in the eight-hour workday extending back to 1929; new data on international tax comparisons and on significant economic indicators—industrial production, manufacturing capacity utilization, and interest rates in the postwar period; Federal credit operations; new state and local security issues; state and municipal bond elections; dates of adoption of all major state taxes by state; and capital outlays of the Federal government.

We offer this, the 22nd edition of *Facts and Figures on Government Finance*, with the fervent wish that it may contribute to the formation of sound public policy, to the dissemination of accurate information about Federal, state, and local fiscal activities, and that it may help nurture an informed and concerned voting public, the first and strongest bastion of our way of life.

W. Bruce Thomas
Chairman

INTRODUCTORY NOTES TO TABLES

Data on governmental revenues and expenditures are compiled by many agencies for different purposes. It is not surprising, therefore, that differences among various series on governmental finances may be confusing to the layman and, indeed, to students of public finance. Some introductory explanations, therefore, can be of assistance to the user.

Sources of Federal Data

The chief sources of data on Federal government finances are the Office of Management and Budget and the Treasury Department. The budget division publishes annually *The Budget of the United States Government*, which contains final data for previous fiscal years and the Administration's proposals and estimates for the current and forthcoming fiscal years.

The *Budget* for 1969 was the first to adopt the unified concept recommended by the President's Commission on Budget Concepts. This budget format includes the receipts and outlays of the trust funds, which were excluded from the old "administrative budget." The unified concept also distinguishes "expenditures" from "net lending," primarily for the purpose of evaluating the economic impact of the budget. As in previous budgets, both receipts and outlays are on a cash, rather than accrual, basis.

Certain changes were made also in the definition of "borrowing." Most notable is that sales of certificates of participation in Federal loans are now treated as part of borrowing. The old administrative budget and the "consolidated cash budget" treated these sales as receipts of the public enterprise funds involved and thus as an offset to expenditures.

The Treasury provides useful historical data in the *Treasury Bulletin* and the *Annual Report of the Secretary of the Treasury.* These are also the primary sources of detailed data on the Federal debt.

Another official source is Federal receipts and expenditures as they appear in the national income accounts published by the Bureau of Economic Analysis of the Department of Commerce. Since much economic analysis is now based on the national income accounts, there is value in having details of the government sector comparable to the data for the private sector. This "Federal sector of the national income accounts" presentation differs from the unified budget basis chiefly in two respects. First, capital transactions that do not represent current flows of income and production are excluded—these are purely financial transactions or transactions in existing physical assets. Second, business taxes (and certain other items) are on an accrual basis; corporate profits taxes, for example, are shown for the year in which tax liability is incurred rather than in the year actually paid. The same remarks apply to state and local government finances as shown in the national income accounts.

Census Data on All Governments

The basic source of data on the operations of state and local governments and all governments combined is the Governments Division, Bureau of the Census, Department of Commerce. It has largely accomplished the tremendous task of establishing and maintaining comparable data on the finances of all three levels of government. For this purpose the Census has adapted data from the Treasury Department and the Office of Management and Budget to concepts appropriate for all governments. For this reason there are differences between the series published by these agencies. For similar reasons Census data on state government finances differ from those published in the budgets of the various states.

There are two important differences between the Census basis for Federal finances and budgetary sources. (1) The classification of functions differs substantially. Thus the Census classification does not include a functional grouping of veterans' benefits; instead, expenditures under this head in the Federal *Budget* are distributed among other functions including education, hospitals, welfare, etc. (2) Various enterprise operations are reported on a gross basis by the Census and on a net basis in the Federal *Budget*. In the Census publications, "general expenditures" include total expenditures of the postal service, not merely the excess of expenditures over receipts as in the *Budget*.

Total expenditures include expenditures for utilities, liquor stores, and insurance benefits as well as those for the more typical governmental functions. *General expenditures* include only those for the usual governmental functions, such as education, highways, public welfare, and payment of interest. *Direct expenditures for own purposes* exclude payments to another level of government.

Similar distinctions are made on the revenue side. *Total revenue* includes payments from other governments, and revenue from own sources. *Revenue from own sources* includes utility, liquor stores, and insurance trust revenue, as well as taxes, charges, and other general revenues. *General revenue from own sources* excludes revenue from utilities, liquor stores, and insurance trusts and payments from another level of government.

Notes on Rounding, Symbols, Fiscal Periods, Per Capita Figures

Because of rounding, the detail shown in the tables may not always add to totals. The abbreviation "n.a." is used for data not available. A dash indicates that a particular series is zero for the year or category concerned. In the case of Alaska and Hawaii, a dash may also indicate the absence or lack of availability of data.

Unless otherwise noted, national totals include Alaska beginning in 1959 and Hawaii beginning in 1960.

Fiscal year figures for the Federal government prior to 1977 relate to the 12-month period beginning July 1 and ending June 30. As of 1977, the fiscal year is October 1 to September 30. For most state governments and school districts, the fiscal year is the 12 months ending June 30. Among other units of local government, where there is more variation in fiscal years, a considerable proportion use a period ending December 31. Beginning in 1963 financial data for local governments, as reported by the Bureau of the Census, are grouped in terms of fiscal years which closed within the 12 months ended June 30. Previously, local government amounts were grouped in terms of fiscal years ended within the particular calendar year.

Per capita figures for fiscal year data are based generally on population as of the middle of the fiscal year. Unless otherwise noted, the population series used exclude armed forces overseas. For this reason per capita figures are slightly higher in wartime periods than they otherwise would be.

Sources and Acknowledgments

The sources cited are the government departments or private organizations which publish the primary data. Detailed sources giving the publications from which the data were obtained are available on request.

The cooperation of the following agencies is particularly appreciated: Department of Agriculture—Commodity Credit Corporation and Economics and Statistics Service; Department of Commerce—Bureau of the Census, Bureau of Economic Analysis, Bureau of Industrial Economics, and International Trade Administration; Department of Education—National Center for Education Statistics; Department of Health and Human Services—Health Care Financing Administration and Social Security Administration; Department of Labor—Bureau of Labor Statistics and Employment and Training Administration; Office of Management and Budget; Office of Personnel Management; Treasury Department; Board of Governors of the Federal Reserve System; Federal Trade Commission; Organization for Economic Cooperation and Development; Commerce Clearing House; National Bureau of Economic Research; National Association of State Racing Commissioners; Public Securities Administration; and Sales and Marketing Management, Inc.

The 22nd biennial edition of *Facts and Figures on Government Finance* was compiled by the Tax Foundation's research department, under the general supervision of Elsie M. Watters, Director of Research. Staff members actively participating in this work were: Arthur K. Burditt, III, Research Analyst; Elliott J. Dubin, Senior Research Analyst; Marion B. Marshall, Research Librarian; Suzanne S. Martin, Research Assistant; and Robert W. Schleck, Senior Research Analyst.

TABLE OF CONTENTS

Page

Foreword 5

Introductory Notes to Tables 6

Section I: Federal, State, and Local Governments 11
- Government and the Economy in Summary 13
- Fiscal Operations of All Governments 15
- Government in Relation to the Size of the Economy 44

Section II: Selected Economic Series 49
- Population and Employment 51
- National Output, Income, and Prices 56
- Selected Financial Data 89

Section III: The Federal Government 97
- Fiscal Operations in Summary 99
- Outlays 106
- Lending, Enterprise, and Trust Operations 119
- Taxation 128
- Debt 162
- Federal Civilian Employment 166

Section IV: State and Local Governments 171
- Summary Data 173
- Expenditures 178
- Revenue and Taxation 189
- Major State and Local Functions 216

Section V: State Governments 231
- Summary Data 233
- Expenditures 235
- Revenue and Taxation 248
- Debt 291

Section VI: Local Governments 297
- Summary Data 299
- Expenditures 301
- Revenue and Taxation 313
- Debt 325
- Education 327

Glossary 335

Index 345

Section I

FEDERAL, STATE, AND LOCAL GOVERNMENTS

Table *Page*

Government and the Economy in Summary

1 Government and the Changing Economy 13
2 Number of Governmental Units in the United States 14

Fiscal Operations of All Governments

3 Summary of Total Government Revenue, Expenditures, and Debt 15
4 Government Receipts and Expenditures in the National Income Accounts 16
5 Government Surpluses or Deficits in the National Income Accounts by Level of Government 17
6 Expenditures of All Governments by Function and Level of Government 18
7 Expenditures of All Governments by Function 19
8 Percentage Distribution of Government Expenditures by Function 20
9 Federal, State, and Local Expenditures 21
10 Federal, State, and Local Expenditures: Per Capita and Percentage Distribution 22
11 Revenue of All Governments by Source and Level of Government 23
12 Tax and Nontax Revenue of All Governments by Source 24
13 Percentage Distribution of Government Revenue by Source 25
14 Federal, State, and Local Tax Receipts 26
15 Federal, State, and Local Tax Receipts: Per Capita and Percentage Distribution 27
16 Tax Index and Tax Receipts by Type of Tax 28
17 "Tax Freedom Day" and "Tax Bite in the Eight-Hour Day" 29
18 Gross Debt of Federal, State, and Local Governments 30
19 Gross Debt of Federal, State, and Local Governments: Per Capita and Percentage Distribution 31
20 Government Employees by Level of Government and Major Category 32
21 Wages and Salaries of Government Employees by Level of Government and Major Category 33
22 Average Annual Earnings of Government Employees by Level of Government and Major Category 34
23 Civilian Employment and Payrolls of Governments 35
24 Civilian Employment of Governments by State 36
25 Payments under Social Insurance and Related Programs by Risk and Program 37

(Continued)

Table *Page*

26 Payments under Selected Social Insurance and Related Programs by State 38
27 Employer and Employee Contributions for Social Insurance by Program 40
28 Government Transfer Payments to Persons by Level of Government and Major Program 41
29 Social Welfare Expenditures under Public Programs by Source of Funds and Type 42
30 National Health Expenditures by Source of Funds and Type 43

Government in Relation to the Size of the Economy

31 Government Expenditures and Gross National Product 44
32 Net National Product and Tax Receipts 45
33 Tax Revenues in Relation to Gross Domestic Product in Selected Countries 46
34 Percentage Distribution of Tax Revenues in Selected Countries by Source 47

1. Government and the Changing Economy

Annual Change in Selected Economic, Business, and Governmental Indicators

Selected Periods 1939-40 to 1980-81[a]

Section and item	Percentage increase – average per year				
	1939-40 to 1949-50	1949-50 to 1959-60	1959-60 to 1969-70	1969-70 to 1979-80	1979-80 to 1980-81
I. Government – Federal, state, and local					
Expenditures	13.2	8.0	8.2	11.2	15.8
Tax receipts	14.4	8.7	8.1	10.2	14.6
Federal, state, and local debt	16.1	2.4	3.7	9.3	9.4
II. Selected economic series					
Gross national product	11.1	5.9	7.0	10.2	11.6
Government purchases of goods and services	10.5	10.0	8.2	9.4	10.9
Private purchases of goods and services	11.2	5.1	6.6	10.5	11.7
Population (July 1)	1.8	1.4	1.3	1.1	.9
Civilian employment	2.2	1.1	1.8	2.4	1.1
Per capita disposable income in constant dollars	2.6	1.2	3.1	2.0	1.4
Consumer price index	5.6	2.1	2.8	7.8	10.4
III. The Federal government					
Budget receipts	20.0	8.9	7.6	10.4	15.9
Budget outlays	16.2	8.0	7.8	11.4	14.0
Public debt	19.6	1.2	2.8	9.1	9.8
Outlays for national defense and international affairs and finance	27.6	10.7	5.4	5.9	16.6
Domestic-civilian expenditures	11.3	7.1	10.1	14.2	13.1
Federal tax receipts (including social insurance taxes)	21.1	8.9	7.7	10.3	16.1
Federal civilian employment, Executive Branch	6.6	2.1	2.0	.6	-5.7
IV. State and local governments					
Total revenue	8.1	8.9	9.6	11.6	12.2
Aid received from Federal government	10.2	10.9	12.1	14.3	8.7
Total expenditures	9.5	8.1	9.3	11.4	12.2
Total debt	1.7	11.2	7.5	8.9	8.4
Employment	2.5	4.1	4.7	2.8	-1.6
V. State governments					
Total revenue	9.3	9.0	10.5	12.0	12.2
General tax revenue	9.1	8.6	10.3	11.1	9.4
Aid received from Federal government	13.1	10.9	11.7	12.4	9.7
Total expenditures	11.2	7.7	10.4	11.7	13.1
Direct general expenditures	11.4	8.3	10.6	11.4	11.7
State payments to local governments	9.8	8.4	11.8	11.1	10.3
Total debt	3.9	13.4	8.5	11.2	10.6
VI. Local governments					
Total revenue	7.6	8.7	9.1	11.2	11.4
General tax revenue	5.9	8.5	8.0	8.3	9.7
Total expenditures	8.3	8.6	9.0	10.9	10.7
Direct general expenditures	8.5	8.7	9.3	10.5	9.6
Education	9.9	10.2	9.8	9.7	8.3
Other	7.7	7.7	8.8	11.2	10.6
Total debt	1.2	10.6	7.0	7.7	7.2

[a] Economic series in Section II generally relate to calendar years 1940, 1950, 1960, 1970, 1980, and 1981. Governmental series in Sections I, III, IV. V, and VI relate to fiscal years 1940, 1950, 1960, 1970, 1980, and 1981.

Source: Computed by Tax Foundation.

2. Number of Governmental Units in the United States

Total by Level of Government by State, 1982

Selected Years, 1942-1982[a]

Year and state	All government units[b]	Counties[c]	Munici-palities	Townships and towns	School districts[d]	Special districts
A. Total units						
1942	155,116	3,050	16,220	18,919	108,579	8,299
1952	116,807	3,052	16,807	17,202	67,355	12,340
1957	102,392	3,050	17,215	17,198	50,454	14,424
1962	91,237	3,043	18,000	17,142	34,678	18,323[e]
1967	81,299	3,049	18,048	17,105	21,782	21,264
1972	78,269	3,044	18,517	16,991	15,781	23,885
1977	79,913	3,042	18,862	16,822	15,174	25,962
1982	82,688	3,041	19,083	16,748	15,032	28,733
B. 1982 Detail by state						
Total	82,688	3,041	19,083	16,748	15,032	20,733
Alabama	1,019	67	434	–	127	390
Alaska	157	8	142	–	–	6
Arizona	459	14	76	–	231	137
Arkansas	1,430	75	472	–	376	506
California	4,112	57	428	–	1,115	2,511
Colorado	1,568	62	267	–	207	1,031
Connecticut	481	–	33	149	16	282
Delaware	219	3	56	–	10	140
Florida	972	66	391	–	95	419
Georgia	1,271	158	534	–	188	390
Hawaii	19	3	1	–	–	14
Idaho	1,018	44	198	–	117	658
Illinois	6,464	102	1,280	1,434	1,050	2,597
Indiana	2,873	92	565	1,008	306	902
Iowa	1,874	99	955	–	457	362
Kansas	3,819	105	627	1,380	326	1,380
Kentucky	1,253	119	426	–	180	527
Louisiana	469	62	301	–	66	39
Maine	808	16	22	475	98	196
Maryland	443	23	152	–	–	267
Massachusetts	799	12	39	312	81	354
Michigan	2,646	83	532	1,245	601	184
Minnesota	3,530	87	855	1,795	436	356
Mississippi	860	82	292	–	169	316
Missouri	3,128	114	929	324	559	1,201
Montana	1,045	54	126	–	412	452
Nebraska	3,336	93	535	469	1,080	1,158
Nevada	186	16	17	–	17	135
New Hampshire	507	10	13	221	149	113
New Jersey	1,597	21	323	244	553	455
New Mexico	320	33	96	–	89	101
New York	3,301	57	615	932	773	923
North Carolina	910	100	484	–	–	325
North Dakota	2,798	53	365	1,360	325	694
Ohio	3,353	88	941	1,318	627	378
Oklahoma	2,262	77	582	–	653	949
Oregon	1,460	36	241	–	354	828
Pennsylvania	5,317	66	1,019	1,549	618	2,064
Rhode Island	125	–	8	31	3	82
South Carolina	652	46	265	–	92	248
South Dakota	1,768	64	312	996	195	200
Tennessee	914	94	335	–	13	471
Texas	4,192	254	1,121	–	1,125	1,691
Utah	506	29	224	–	40	212
Vermont	668	14	57	237	274	85
Virginia	408	95	229	–	–	83
Washington	1,735	39	265	–	300	1,130
West Virginia	637	55	231	–	55	295
Wisconsin	2,596	72	580	1,269	409	265
Wyoming	401	23	91	–	56	230
District of Columbia	2	–	1	–	–	1

---

[a] Data for 1982 are preliminary.
[b] Includes the Federal government, the District of Columbia, and the state governments. Alaska and Hawaii are included beginning 1952. Among the local units, 67,780 had property-taxing power in 1977.
[c] Includes areas corresponding to counties but having no organized county government.
[d] Includes local school systems operated as part of state, county, municipal, or township governments.
[e] Beginning 1962, data are not strictly comparable to prior years because of a change in classification.
Source: Department of Commerce, Bureau of the Census.

3. Summary of Total Government Revenue, Expenditures, and Debt

Selected Fiscal Years 1927-1981[a]

(Billions)

Item	1927	1940	1950	1960	1970	1980	1981
All governments[b]							
Revenue	$12.2	$17.8	$66.7	$153.1	$333.8	$932.2	$1,075.4
General	11.6	14.9	58.5	130.6	272.5	716.6	820.8
Utility and liquor stores	.4	1.0	2.7	4.9	8.6	25.6	29.9
Insurance trust	.2	1.9	5.5	17.6	52.7	190.0	224.7
Expenditures	11.2	20.4	70.3	151.3	333.0	958.7	1,109.8
General	10.6	18.1	60.7	128.6	275.0	723.1	827.9
Utility and liquor stores	.5	1.3	2.7	5.1	9.4	36.2	43.0
Insurance trust	.1	1.0	6.9	17.6	48.5	199.4	238.9
Debt outstanding	33.4	63.3	281.5	364.0	514.5	1,249.9	1,367.8
Federal							
Revenue	4.5	7.0	43.5	99.8	205.6	565.5	660.8
General	4.4	6.2	40.1	87.1	163.6	419.1	489.5
Intergovernmental	—	—	—	—	—	1.8	1.8
Insurance trust	.1	.8	3.5	12.7	42.0	146.4	171.2
Expenditures	3.5	10.1	44.8	97.3	208.2	617.2	719.2
Intergovernmental	.1	.9	2.4	7.0	23.3	90.8	94.6
Direct	3.4	9.2	42.4	90.3	184.9	526.3	624.6
General	3.4	8.9	37.9	76.7	143.7	355.8	422.3
Insurance trust	([c])	.3	4.5	13.6	41.2	170.6	202.3
Debt outstanding	18.5	43.0	257.4	286.3	370.9	914.3	1,003.9
State and local							
Revenue	7.8	11.7	25.6	60.3	150.1	451.5	506.7
Intergovernmental	.1	.9	2.5	7.0	21.9	83.0	90.3
Own sources	7.7	10.8	23.2	53.3	128.2	368.5	416.4
General	7.2	8.7	18.4	43.5	108.9	299.3	333.1
Utility and liquor stores	.4	1.0	2.7	4.9	8.6	25.6	29.9
Insurance trust	.2	1.1	2.0	4.9	10.7	43.7	53.4
Expenditures (direct)	7.8	11.2	27.9	61.0	148.1	434.1[d]	487.0[d]
General	7.2	9.2	22.8	51.9	131.3	369.1	407.4
Utility and liquor stores	.5	1.3	2.7	5.1	9.4	36.2	43.0
Insurance trust	.1	.7	2.4	4.0	7.3	28.8	36.6
Debt outstanding	14.9	20.3	24.1	70.0	143.6	335.6	363.9

[a] Debt as of the end of the fiscal year. Beginning in 1963, data for local governments are reported on a somewhat different chronological basis (see Introductory Notes to Tables).

[b] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined totals.

[c] Less than $50 million.

[d] Includes $1.8 billion payments to Federal government in 1980 and 1981, mostly for state contribution to Federal supplemental security income program.

Source: Department of Commerce, Bureau of the Census.

6. Expenditures of All Governments by Function and Level of Government

Fiscal Year 1981

(Millions)

Function	Total	Federal	State	Local
Total expenditures	$1,109,815	$719,249	$291,527	$288,571
Less: Intergovernmental expenditures	(a)	94,609	93,180	1,744
To Federal government	(a)	–	1,873	–
To state governments	(a)	69,272	–	1,744
To local governments	(a)	25,337	91,307	–
Equals: Direct expenditures	1,109,815	624,640	198,347	286,827
General	827,877	422,301	160,474	245,102
National defense and international relations	174,564	174,564	–	–
Education	158,012	12,228	39,664	106,121
Highways	34,909	306	20,688	13,915
Public welfare	74,643	22,395	38,580	13,667
Hospitals	32,132	5,802	12,697	13,633
Health	15,246	5,475	5,331	4,440
Police	16,851	1,904	2,270	12,677
Natural resources	43,599	37,424	4,725	1,451
Housing and urban renewal	13,894	6,808	402	6,684
Air transportation	6,994	4,251	316	2,427
Water transport and terminals	4,675	3,167	509	999
Social insurance administration	5,075	2,799	2,269	7
Financial administration[b]	22,458	5,687	6,563	10,208
Interest on general debt[c]	97,641	80,510	7,844	9,288
Other[d]	127,184	58,981	18,616	49,585
Utility and liquor stores	43,016	–	5,652	37,364
Insurance trust	238,922	202,339	32,221	4,361
Employee retirement	33,558	17,864	11,419	4,275
Unemployment compensation[e]	18,190	258	17,846	86
Old-age, survivors, disability and health insurance	177,520	177,520	–	–
Railroad retirement	5,246	5,246	–	–
Other	4,406	1,451	2,955	–

[a] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined total.

[b] Includes general control.

[c] Excluding, as intergovernmental transactions, interest on Federal securities held by Federal agencies and funds.

[d] Includes postal service, space research and technology, correction, sewers, libraries, sanitation, fire, parking facilities, local parks, general (state-local) public buildings, and unallocable services.

[e] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

Source: Department of Commerce, Bureau of the Census.

7. Expenditures of All Governments by Function

Selected Fiscal Years 1960-1981

(Millions)

Function	1960	1970	1980	1981
Total expenditures	$151,288	$332,985	$958,657	$1,109,815
General expenditures, total[a]	128,600	275,017	723,094	827,877
Selected Federal programs:				
National defense and international relations	48,922	84,253	149,459	174,564
Postal service	3,730	7,722	18,177	20,466
Space research and technology	395	3,691	4,892	5,523
Education	19,404	55,771	143,830	158,012
Social services and income maintenance:				
Public welfare	4,462	17,517	64,764	74,643
Hospitals	4,213	9,693	29,208	32,132
Health	1,031	3,895	14,102	15,246
Veterans' services[b]	3,801	5,388	12,504	13,833
Social insurance administration	539	1,790	4,537	5,075
Transportation:				
Highways	9,565	16,746	33,745	34,909
Air transportation	842	2,065	5,071	6,994
Water transport and terminals	1,142	1,905	3,278	4,675
Parking facilities	([c])	158	343	377
Public safety:				
Police protection	2,030	4,903	15,233	16,851
Fire protection	995	2,024	5,718	6,336
Correction	722	1,709	6,835	7,806
Protective inspection and regulation	([c])	([c])	2,318	2,557
Environment and housing:				
Natural resources[d]	7,087	11,469	35,243	43,599
Housing and urban renewal	1,142	3,189	12,142	13,894
Parks and recreation[e]	770	1,888	6,520	7,064
Sanitation and sewerage	1,727	3,413	13,214	14,898
Governmental administration:				
General control		3,086	10,518	11,514
Financial administration	2,750	3,284	10,228	10,944
General public buildings[e]	533	1,287	3,018	3,230
Interest on general debt	9,332	18,411	76,033	97,641
Utility expenditures	4,066[f]	7,820[f]	33,599	40,290
Liquor stores expenditures	1,022	1,627	2,591	2,726
Insurance trust expenditures, total[a]	17,596	48,521	199,373	238,922
Old-age, survivors, disability, and health	10,798	35,828	149,451	177,520
Railroad retirement	916	1,586	4,671	5,246
Employee retirement	2,161	6,399	28,870	35,558
Unemployment compensation	2,639	2,816	12,282	18,190
Veterans' life insurance	679	971	1,380	1,451

[a] Total includes items not shown separately.
[b] Not elsewhere classified; other veterans' expenditures are included under education, health and hospitals, welfare, and life insurance benefits.
[c] Included in total general.
[d] Includes Federal stabilization of farm prices and income.
[e] State-local only.
[f] Local only; state utility expenditures included under general prior to 1977.
Source: Department of Commerce, Bureau of the Census.

8. Percentage Distribution of Government Expenditures by Function

Selected Fiscal Years 1960-1981

Function	1960	1970	1980	1981
Total expenditures	100.0	100.0	100.0	100.0
General expenditures, total[a]	85.0	82.6	75.4	74.6
Selected Federal programs:				
National defense and international relations	32.3	25.3	15.6	15.7
Postal service	2.5	2.3	1.9	1.8
Space research and technology	.3	1.1	.5	.5
Education	12.8	16.7	15.0	14.2
Social services and income maintenance:				
Public welfare	2.9	5.3	6.8	6.7
Hospitals	2.8	2.9	3.0	2.9
Health	.7	1.2	1.5	1.4
Veterans' services[b]	2.5	1.6	1.3	1.2
Social insurance administration	.4	.5	.5	.5
Transportation:				
Highways	6.3	5.0	3.5	3.1
Air transportation	.6	.6	.5	.6
Water transport and terminals	.8	.6	.3	.4
Parking facilities	(c)	(c)	(c)	(c)
Public safety:				
Police protection	1.3	1.5	1.6	1.5
Fire protection	.7	.6	.6	.6
Correction	.5	.5	.7	.7
Protective inspection and regulation	(c)	(c)	.2	.2
Environment and housing:				
Natural resources[d]	4.7	3.4	3.7	3.9
Housing and urban renewal	.8	1.0	1.3	1.3
Parks and recreation[e]	.5	.6	.7	.6
Sanitation and sewerage	1.1	1.0	1.4	1.3
Governmental administration:				
General control		.9	1.1	1.0
Financial administration	1.8	1.0	1.1	1.0
General public buildings[e]	.4	.4	.3	.3
Interest on general debt	6.2	5.5	7.9	8.8
Utility expenditures	2.7[f]	2.3	3.5	3.6
Liquor stores expenditures	.7	.5	.3	.2
Insurance trust expenditures, total[a]	11.6	14.6	20.8	21.5
Old-age, survivors, disability, and health	7.1	10.8	15.6	16.0
Railroad retirement	.6	.5	.5	.5
Employee retirement	1.4	1.9	3.0	3.0
Unemployment compensation	1.7	.8	1.3	1.6
Veterans' life insurance	.4	.3	.1	.1

[a] Total includes items not shown separately.

[b] Not elsewhere classified; other veterans' expenditures are included under education, health and hospitals, welfare, and life insurance benefits.

[c] Less than .05 percent.

[d] Includes Federal stabilization of farm prices and income.

[e] State-local only.

[f] Local only; state utility expenditures included under general prior to 1977.

Source: Computed by Tax Foundation from data in Table 7.

9. Federal, State, and Local Expenditures[a]

Selected Fiscal Years 1902-1982[b]

(Millions)

Year	Total	Federal	State	Local
1902	$1,660	$572	$179	$909
1913	3,215	970	372	1,873
1922	9,297	3,763	1,261	4,273
1927	11,220	3,533	1,882	5,805
1932	12,437	4,266	2,562	5,609
1934	12,807	5,941	2,532	4,334
1936	16,758	9,165	3,144	4,449
1938	17,675	8,449	3,955	5,271
1940	20,417	10,061	4,545	5,811
1942	45,576	35,549	4,456	5,571
1944	109,947	100,520	4,062	5,365
1946	79,707	66,534	6,162	7,011
1948	55,081	35,592	9,531	9,959
1950	70,334	44,800	12,774	12,761
1952	99,847	71,568	13,330	14,948
1953	110,054	79,990	14,086	15,978
1954	111,332	77,692	15,802	17,837
1955	110,717	73,441	17,400	19,875
1956	115,796	75,991	18,379	21,426
1957	125,463	81,783	20,405	23,274
1958	134,931	86,054	23,337	25,539
1959	145,748	93,531	25,106	27,111
1960	151,288	97,284	25,035	28,970
1961	164,875	104,863	28,231	31,782
1962	176,240	113,428	29,210	33,601
1963	184,996	118,805	31,770	34,421
1964	196,431	125,949	33,438	37,045
1965	205,682	130,059	35,726	39,897
1966	224,813	143,022	39,114	42,677
1967	257,800	166,849	45,096	45,855
1968	282,645	184,464	50,046	48,135
1969	308,344	196,165	56,625	55,554
1970	332,985	208,190	64,665	60,130
1971	369,423	226,157	75,882	67,384
1972	399,098	242,186	81,208	75,705
1973	436,907	272,709	87,646[c]	76,552[c]
1974	478,325	295,147	100,513	82,665
1975	560,129	340,542	122,153	97,434
1976	625,076	389,905	127,678	107,493
1977	680,329	430,594	137,683	112,052
1978	745,438	477,825	149,476	118,137
1979	832,385	535,702	168,608	128,075
1980	958,657	615,420	191,806	151,432
1981	1,109,815	717,376	220,511	171,927
1982	1,196,897	785,814	230,330	180,753

[a] Grants-in-aid and other intergovernmental payments are counted as expenditures of the first disbursing unit. Total expenditures are shown as defined by the Bureau of the Census including insurance trust expenditures. (See Introductory Notes to Tables.)

[b] Data for 1982 estimated by Tax Foundation. Beginning in 1963, data for local governments are reported on a somewhat different basis.

[c] Partly estimated.

Source: Department of Commerce, Bureau of the Census.

10. Federal, State, and Local Expenditures: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1982[a]

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$21	$7	$2	$12	100.0	34.5	10.8	54.8
1913	33	10	4	19	100.0	30.2	11.6	58.3
1922	85	34	12	39	100.0	40.5	13.6	46.0
1927	95	30	16	49	100.0	31.5	16.8	51.7
1932	100	34	21	45	100.0	34.3	20.6	45.1
1934	102	47	20	34	100.0	46.4	19.8	33.8
1936	131	72	25	35	100.0	54.7	18.8	26.5
1938	137	65	31	41	100.0	47.8	22.4	29.8
1940	155	77	35	44	100.0	49.3	22.3	28.5
1942	341	626	33	42	100.0	78.0	9.8	12.2
1944	821	751	30	40	100.0	91.4	3.7	4.9
1946	581	485	45	51	100.0	83.5	7.7	8.8
1948	380	246	66	69	100.0	64.6	17.3	18.1
1950	468	298	85	85	100.0	63.7	18.2	18.1
1952	646	463	86	97	100.0	71.7	13.4	15.0
1953	700	509	90	102	100.0	72.7	12.8	14.5
1954	696	486	99	112	100.0	69.8	14.2	16.0
1955	679	451	107	122	100.0	66.3	15.7	18.0
1956	697	458	111	129	100.0	65.6	15.9	18.5
1957	742	484	121	138	100.0	65.2	16.3	18.6
1958	784	500	136	148	100.0	63.8	17.3	18.9
1959	833	534	143	155	100.0	64.2	17.2	18.6
1960	846	544	140	152	100.0	64.3	16.5	19.1
1961	908	577	155	175	100.0	63.6	17.1	19.3
1962	955	615	158	182	100.0	64.4	16.6	19.1
1963	988	634	170	184	100.0	64.2	17.2	18.6
1964	1,034	663	176	195	100.0	64.1	17.0	18.9
1965	1,069	676	186	207	100.0	63.3	17.4	19.4
1966	1,155	735	201	219	100.0	63.6	17.4	19.0
1967	1,311	849	229	233	100.0	64.7	17.5	17.8
1968	1,423	929	252	242	100.0	65.3	17.7	17.0
1969	1,538	978	282	277	100.0	63.6	18.3	18.0
1970	1,643	1,027	319	297	100.0	62.5	19.4	18.1
1971	1,801	1,102	370	328	100.0	61.2	20.5	18.2
1972	1,924	1,168	392	365	100.0	60.7	20.3	19.0
1973	2,089	1,304	419	366	100.0	62.4	20.1	17.5
1974	2,270	1,401	477	392	100.0	61.7	21.0	17.3
1975	2,639	1,604	576	459	100.0	60.8	21.8	17.4
1976	2,921	1,822	597	502	100.0	62.4	20.4	17.2
1977	3,156	1,997	639	520	100.0	63.2	20.3	16.5
1978	3,429	2,198	688	543	100.0	64.1	20.1	15.8
1979	3,797	2,444	769	584	100.0	64.4	20.3	15.4
1980	4,243	2,724	849	670	100.0	64.2	20.0	15.8
1981	4,860	3,142	966	753	100.0	64.6	19.9	15.5
1982	5,192	3,409	999	784	100.0	65.7	19.2	15.1

[a] Data for 1982 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table 9 and population, excluding armed forces overseas, as of January 1.

11. Revenue of All Governments by Source and Level of Government

Overlapping in the Sources of Intergovernmental Revenue

Fiscal Year 1981

(Millions)

Source	Total	Federal	State	Local
Total revenue	$1,075,387	$660,759	$310,828	$287,834
Intergovernmental	(a)	1,804	70,786	111,443
From Federal government	(a)	–	67,868	22,427
From state government	(a)	1,804	–	89,017
From local government	(a)	–	2,918	(b)
Revenue from own sources	1,075,387	658,955	240,042	176,391
General	820,814	487,705	187,373	145,736
Taxes	650,228	405,714	149,738	94,776
Property	74,969	–	2,949	72,020
Individual income	331,977	285,551	40,895	5,531
Corporation income	75,280	61,137	14,143	(c)
Sales and gross receipts	134,532	48,561	72,751	13,220
Customs duties	8,161	8,161	–	–
General sales and gross receipts	55,641	–	46,412	9,229
Motor fuel	14,537	4,678	9,734	125
Alcoholic beverages	8,487	5,667	2,613	206
Tobacco products	6,631	2,584	3,893	154
Public utilities	9,038	2,326	4,296	2,417
Other	32,038	25,145[d]	5,803	1,089
Motor vehicle and operators licenses	6,108	–	5,695	413
Death and gift	9,016	6,787	2,229	(e)
All other	18,345	3,678	11,075	3,592
Charges and miscellaneous	170,586	81,991	37,636	50,960
Utility and liquor stores	29,895	–	4,628	25,268
Insurance trust	224,678	171,249	48,041	5,388
Employee retirement	34,251	3,869	25,122	5,260
Unemployment compensation[f]	18,733	162	18,443	128
Old-age, survivors, disability and health insurance	163,834	163,834	–	–
Railroad retirement	2,711	2,711	–	–
Other	5,149	673	4,476	–

---

[a] To avoid duplication, transactions between levels of government are eliminated in the combined total.

[b] Transactions among local units of government are excluded.

[c] Included in individual income tax collections.

[d] Includes mainly windfall profits tax.

[e] Included in "All other" taxes.

[f] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

Source: Department of Commerce, Bureau of the Census.

12. Tax and Nontax Revenue of All Governments by Source

Selected Fiscal Years 1960-1981

(Millions)

Source	1960	1970	1980	1981
Total revenue	$153,102	$333,810	$932,199	$1,075,387
Tax revenue, total	126,678	274,996	729,040	834,552
General taxes	113,120	232,877	574,244	650,228
Property	16,405	34,054	68,499	74,969
Individual income	43,178	101,224	286,149	331,977
Corporate income	22,674	36,567	77,921	75,280
Sales and gross receipts	24,452	48,619	111,961	134,532
Customs duties	1,105	2,430	7,436	8,161
General sales and gross receipts	5,177	16,128	51,328	55,641
Motor fuel	5,352	10,100	14,709	14,537
Alcoholic beverages	3,779	6,208	8,327	8,487
Tobacco products	2,915	4,531	6,320	6,631
Public utilities	1,637	3,268	8,755	9,038
Other	4,498	5,954	15,087	32,038
Motor vehicle and operators' licenses	1,700	2,904	5,713	6,108
Death and gift	2,026	4,640	8,424	9,016
All other general	2,685	4,868	15,577	18,345
Insurance trust taxes	13,558	42,119	154,796	184,324
Unemployment compensation	2,295	2,654	12,892	17,779
Old-age, survivors, disability, and health	10,656	38,485	139,370	163,834
Railroad retirement	607	980	2,534	2,711
Nontax revenues, total	26,424	58,814	203,159	240,836
Current charges[a] (general)	12,451	26,274	80,132	90,534
Miscellaneous general revenue[b]	5,048	13,329	62,253	80,053
Utility revenue	3,613[c]	6,608[c]	22,359	26,617
Liquor stores revenue	1,264	2,006	3,201	3,278
Insurance trust, nontax receipts	4,048	10,597	35,214	40,354
Employee retirement	2,868	8,206	29,060	34,251
Veterans' life insurance	527	679	670	673
Other	653	1,712	5,483	5,430

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only; state utility revenue included under general prior to 1977.

Source: Department of Commerce, Bureau of the Census.

13. Percentage Distribution of Government Revenue by Source

Selected Fiscal Years 1960-1981

Source	1960	1970	1980	1981
Total revenue	100.0	100.0	100.0	100.0
Tax revenue, total	82.7	82.4	78.2	77.6
General taxes	73.9	69.6	61.6	60.5
Property	10.7	10.2	7.3	7.0
Individual income	28.2	30.3	30.7	30.9
Corporate income	14.8	11.0	8.4	7.0
Sales and gross receipts	16.0	14.6	12.0	12.5
Customs duties	.7	.7	.8	.8
General sales and gross receipts	3.5	4.8	5.5	5.2
Motor fuel	3.5	3.0	1.6	1.4
Alcoholic beverages	2.5	1.9	.9	.8
Tobacco products	1.9	1.4	.7	.6
Public utilities	1.1	1.0	.9	.8
Other	2.9	1.8	1.6	3.0
Motor vehicle and operators licenses	1.1	.9	.6	.6
Death and gift	1.3	1.4	.9	.8
All other general	1.8	1.5	1.7	1.7
Insurance trust taxes	8.9	12.6	16.6	17.1
Unemployment compensation	1.5	.8	1.4	1.7
Old-age, survivors, disability, and health	7.0	11.5	15.0	15.2
Railroad retirement	.4	.3	.3	.3
Nontax revenues, total	17.3	17.6	21.8	22.4
Current charges[a] (general)	8.1	7.9	8.6	8.4
Miscellaneous general revenue[b]	3.3	4.0	6.7	7.4
Utility revenue	2.4[c]	2.0[c]	2.4	2.5
Liquor stores revenue	.8	.6	.3	.3
Insurance trust, nontax receipts	2.6	3.2	3.8	3.8
Employee retirement	1.9	2.5	3.1	3.2
Veterans' life insurance	.3	.2	.1	.1
Other	.4	.5	.6	.5

---

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only; state utility revenue included under general prior to 1977.

Source: Computed by Tax Foundation from data in Table 12.

4. Government Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1981

(Billions)

Item	1929	1949	1959	1969	1979	1981
Total receipts, national income basis	$11.3	$55.9	$129.4	$296.7	$765.1	$957.3
Personal tax and nontax receipts	2.6	18.5	46.0	115.7	301.0	386.7
Corporate profits tax accruals	1.4	10.2	23.6	39.5	87.6	81.2
Indirect business tax and nontax accruals	7.1	21.3	41.8	86.6	189.6	251.3
Contributions for social insurance	.2	5.9	18.0	55.0	186.9	238.1
Total expenditures, national income basis	10.3	59.3	131.0	286.8	750.8	985.5
Purchases of goods and services	8.8	38.4	97.6	208.8	474.4	596.9
Transfer payments	1.0	16.8	27.1	64.8	244.2	329.6
To persons	.9	11.7	25.2	62.8	240.0	323.9
To foreigners	([b])	5.1	1.8	2.1	4.2	5.7
Net interest paid[c]	.7	4.3	6.3	11.5	30.6	55.0
Less: Dividends received[d]	—	—	—	.2	1.9	2.6
Subsidies less current surplus of government enterprises	-.2	-.3	.1	1.9	3.2	6.6
Surplus or deficit (-) on national income and product accounts	1.0	-3.4	-1.6	9.9	14.3	-28.2
Social insurance funds	.2	2.7	2.2	13.6	27.6	20.8
Other funds	.8	-6.0	-3.8	-3.7	-13.2	-49.1

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.
[b] Less than $50 million.
[c] Interest paid less interest received by government.
[d] Prior to 1968, dividends received are included in net interest paid.
Source: Department of Commerce, Bureau of Economic Analysis.

5. Government Surpluses or Deficits in the National Income Accounts by Level of Government

Calendar Years 1940-1982[a]
(Millions of Dollars)

Year	All governments			Federal			State and local		
	Total	Social insurance funds	Other funds	Total	Social insurance funds	Other funds	Total	Social insurance funds	Other funds
1940	-687	1,345	-2,032	-1,325	1,185	-2,510	638	160	478
1941	-3,772	1,962	-5,734	-5,064	1,794	-6,858	1,292	168	1,124
1942	-31,364	2,664	-34,008	-33,136	2,466	-35,602	1,772	178	1,594
1943	-44,123	3,902	-48,025	-46,586	3,710	-50,296	2,463	192	2,271
1944	-51,815	4,552	-56,367	-54,485	4,345	-58,830	2,670	207	2,463
1945	-39,493	4,949	-44,442	-42,066	4,728	-46,794	2,573	221	2,352
1946	5,414	3,851	1,563	3,523	3,509	14	1,891	342	1,549
1947	14,399	3,936	10,463	13,384	3,538	9,846	1,015	398	617
1948	8,448	3,378	5,070	8,316	2,866	5,450	132	512	-380
1949	-3,363	2,665	-6,028	-2,638	2,072	-4,710	-725	593	-1,318
1950	8,003	1,068	6,935	9,208	353	8,855	-1,205	715	-1,920
1951	6,066	4,097	1,969	6,508	3,232	3,276	-442	865	-1,307
1952	-3,782	4,285	-8,067	-3,735	3,283	-7,018	-47	1,002	-1,049
1953	-6,933	3,615	-10,548	-7,076	2,526	-9,602	143	1,089	-946
1954	-7,146	2,774	-9,920	-6,034	1,506	7,540	-1,112	1,268	-2,380
1955	3,143	3,355	-212	4,417	2,008	2,409	-1,274	1,347	-2,621
1956	5,193	3,905	1,287	6,067	2,414	3,653	-874	1,491	-2,366
1957	925	3,637	-2,714	2,282	1,978	304	-1,357	1,659	-3,018
1958	-12,625	59	-12,684	-10,271	-1,697	-8,574	-2,354	1,756	-4,110
1959	-1,581	2,230	-3,811	-1,138	209	1,347	-443	2,021	-2,464
1960	3,095	3,845	-750	3,035	1,551	1,484	60	2,294	-2,234
1961	-4,254	1,375	-5,629	-3,886	-1,074	-2,812	-368	2,449	-2,817
1962	-3,784	3,302	-7,086	-4,247	719	4,966	463	2,583	-2,120
1963	717	5,032	-4,315	256	2,219	-1,963	461	2,813	-2,352
1964	-2,271	5,966	-8,237	-3,269	2,775	-6,044	998	3,191	-2,193
1965	526	5,455	-4,929	530	2,021	-1,491	-4	3,434	3,438
1966	-1,287	11,453	-12,740	-1,789	7,475	9,264	502	3,978	-3,476
1967	-14,237	10,910	-25,147	-13,180	6,115	-19,295	-1,057	4,795	-5,852
1968	-5,961	10,500	-16,461	-6,049	5,247	-11,296	88	5,253	-5,165
1969	9,938	13,639	-3,701	8,433	7,811	622	1,505	5,828	-4,323
1970	-10,571	10,730	-21,301	-12,435	3,803	-16,238	1,864	6,927	-5,063
1971	-19,446	7,677	-27,123	-22,025	50	-22,075	2,579	7,627	-5,048
1972	-3,327	11,169	-14,496	-16,819	2,477	-19,296	13,492	8,692	4,800
1973	7,827	18,681	-10,854	-5,591	9,043	-14,634	13,418	9,638	3,780
1974	-4,732	16,890	-21,622	-11,524	5,912	-17,436	6,792	10,978	-4,186
1975	-63,808	-24	-63,784	-69,282	-13,123	-56,159	5,474	13,099	-7,625
1976	-36,514	3,763	-40,277	-53,083	-11,863	-41,220	16,569	15,626	943
1977	-17,848	7,524	-25,372	-45,879	-10,441	-35,438	28,031	17,965	10,066
1978	817	19,008	-18,191	-29,463	-1,260	-28,203	30,280	20,268	10,012
1979	14,333	27,583	-13,520	-16,090	3,791	-19,881	30,423	23,792	6,631
1980	-33,220	14,876	-48,096	-61,370	-12,408	-48,962	28,150	27,284	866
1981	-28,243	20,823	-49,066	-59,970	-10,979	-48,991	31,727	31,802	-75
1982	-117,400	5,700	-123,000	-149,500	-30,600	-118,900	32,100	36,300	-4,100

---

[a] Data for 1982 are preliminary.
Source: Department of Commerce, Bureau of Economic Analysis.

14. Federal, State, and Local Tax Receipts[a]

Selected Fiscal Years 1902-1982[b]

(Millions)

Year	Total	Federal	State	Local
1902	$1,373	$513	$156	$704
1913	2,271	662	301	1,308
1922	7,387	3,371	947	3,069
1927	9,451	3,364	1,608	4,479
1932	7,977	1,813	1,890	4,274
1934	8,854	2,942	1,979	3,933
1936	10,606	3,882	2,641	4,083
1938	14,189	5,877	3,834	4,478
1940	14,243	5,583	4,157	4,503
1942	22,962	13,351	4,979	4,632
1944	52,050	41,953	5,390	4,707
1946	48,988	37,887	5,971	5,130
1948	54,584	40,180	7,802	6,602
1950	54,799	37,853	8,958	7,988
1952	84,800	64,036	11,295	9,469
1953	89,779	67,496	11,922	10,361
1954	90,917	67,584	12,352	10,981
1955	87,916	63,291	12,735	11,890
1956	100,025	72,340	14,690	12,995
1957	107,693	77,362	16,041	14,290
1958	108,593	76,716	16,412	15,465
1959	110,209	76,178	17,495	16,536
1960	126,678	88,419	20,172	18,087
1961	131,506	90,322	21,374	19,810
1962	139,471	95,262	23,210	20,999
1963	148,715	101,701	25,109	21,905
1964	158,469	107,630	27,289	23,550
1965	165,475	111,231	29,120	25,124
1966	184,730	124,940	32,420	27,370
1967	207,636	143,716	34,836	29,084
1968	217,697	147,572	38,947	31,178
1969	259,979	180,710	44,481	34,788
1970	274,996	185,670	50,486	38,840
1971	277,822	180,349	54,031	43,442
1972	315,014	202,268	62,998	49,748
1973	348,073	222,463	72,564	53,046
1974	387,611	251,790	79,337	56,484
1975	416,362	267,321	87,691	61,350
1976	446,887	283,794	95,421	67,672
1977	523,237	338,754	109,607	74,876
1978	584,810	381,200	123,155	80,455
1979	659,407	442,057	136,699	80,681
1980	727,984	492,846	148,691	86,447
1981	834,552	572,421	167,227	94,904
1982	873,344	589,245	178,092	106,007

[a] Includes social insurance taxes and Federal supplementary medical insurance; excludes contributions to workers' compensation systems.

[b] Data for 1982 estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census.

15. Federal, State, and Local Tax Receipts: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1982[a]

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$18	$7	$2	$9	100.0	37.4	11.4	51.3
1913	24	7	3	14	100.0	29.2	13.3	57.6
1922	68	31	9	28	100.0	45.6	12.8	41.5
1927	80	28	14	38	100.0	35.6	17.0	47.4
1932	64	15	15	34	100.0	22.7	23.7	53.6
1934	70	23	16	31	100.0	33.2	22.4	44.4
1936	83	30	21	32	100.0	36.6	24.9	38.5
1938	110	45	30	35	100.0	41.4	27.0	31.6
1940	108	42	32	34	100.0	39.2	29.2	31.6
1942	172	100	37	35	100.0	58.1	21.7	20.2
1944	389	313	40	35	100.0	80.6	10.4	9.0
1946	357	276	44	38	100.0	77.3	12.2	10.5
1948	377	277	54	46	100.0	73.6	14.3	12.1
1950	365	252	60	53	100.0	69.1	16.3	14.6
1952	548	414	73	61	100.0	75.5	13.3	11.2
1953	571	429	76	66	100.0	75.2	13.3	11.5
1954	569	423	77	69	100.0	74.3	13.6	12.1
1955	539	388	78	73	100.0	72.0	14.5	13.5
1956	602	436	88	78	100.0	72.3	14.7	13.0
1957	637	457	95	85	100.0	71.8	14.9	13.3
1958	631	446	95	90	100.0	70.6	15.1	14.2
1959	630	435	100	94	100.0	69.1	15.9	15.0
1960	709	495	113	101	100.0	69.8	15.9	14.3
1961	724	497	118	109	100.0	68.7	16.3	15.1
1962	756	516	126	114	100.0	68.3	16.6	15.1
1963	794	543	134	117	100.0	68.4	16.9	14.7
1964	834	567	144	124	100.0	67.9	17.2	14.9
1965	859	578	151	130	100.0	67.2	17.6	15.2
1966	949	642	167	141	100.0	67.6	17.5	14.8
1967	1,056	731	177	148	100.0	69.2	16.8	14.0
1968	1,096	743	196	157	100.0	67.8	17.9	14.3
1969	1,297	901	222	174	100.0	69.5	17.1	13.4
1970	1,357	916	249	192	100.0	67.5	18.4	14.1
1971	1,354	879	263	212	100.0	64.9	19.4	15.6
1972	1,519	975	304	240	100.0	64.2	20.0	15.8
1973	1,664	1,064	347	254	100.0	63.9	20.8	15.2
1974	1,840	1,195	377	268	100.0	65.0	20.5	14.6
1975	1,962	1,259	413	289	100.0	64.2	21.1	14.7
1976	2,089	1,326	446	316	100.0	63.5	21.4	15.1
1977	2,427	1,571	508	347	100.0	64.7	20.9	14.3
1978	2,690	1,754	567	370	100.0	65.2	21.1	13.8
1979	3,008	2,017	624	368	100.0	67.0	20.7	12.2
1980	3,220	2,176	661	382	100.0	67.6	20.5	11.9
1981	3,655	2,507	732	416	100.0	68.6	20.0	11.4
1982	3,789	2,556	773	460	100.0	67.5	20.4	12.1

[a] Data for 1982 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table 9 and population, excluding armed forces overseas, as of January 1.

16. Tax Index and Tax Receipts by Type of Tax[a]

All Governments
Calendar Years 1965-1982

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[b]	Social insurance contributions	All other taxes[c]
	Tax index, 1967 = 100					
1965	82.9	78.6	95.1	89.1	69.9	90.4
1966	93.3	90.6	103.6	92.9	89.9	96.8
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	115.4	119.7	120.5	112.5	110.4	105.4
1969	130.2	143.7	121.5	123.6	126.8	117.3
1970	132.2	141.5	105.2	134.7	135.0	123.2
1971	140.4	139.2	115.6	148.1	148.9	141.3
1972	160.4	170.1	128.1	159.0	171.1	159.9
1973	180.1	182.1	151.0	172.8	214.1	160.5
1974	198.4	208.1	158.8	184.1	241.7	159.1
1975	204.3	203.3	155.9	199.5	257.0	164.4
1976	234.0	238.2	196.6	216.0	292.5	182.5
1977	263.1	273.9	223.8	235.7	326.6	215.9
1978	296.2	318.2	256.3	252.2	376.5	191.7
1979	331.5	372.8	269.7	265.7	435.4	201.6
1980	361.2	415.5	260.6	294.5	475.1	226.5
1981	412.4	480.0	249.9	347.8	554.4	239.1
1982	413.9	487.4	178.0	355.5	590.7	254.5
	Tax receipts (billions)					
1965	$181.9	$55.5	$30.9	$60.2	$29.4	$5.8
1966	204.6	64.0	33.7	62.8	37.9	6.2
1967	219.3	70.6	32.5	67.6	42.2	6.4
1968	253.0	84.6	39.2	76.1	46.5	6.7
1969	285.5	101.5	39.5	83.6	53.5	7.5
1970	290.0	100.0	34.5	91.1	56.9	7.9
1971	307.8	98.3	37.7	100.2	62.7	9.0
1972	351.7	120.2	41.6	107.5	72.1	10.2
1973	393.0	128.6	49.0	116.8	90.2	10.3
1974	435.1	147.0	51.6	124.5	101.9	10.2
1975	448.1	143.6	50.6	134.9	108.3	10.5
1976	513.2	168.3	63.8	146.1	123.3	11.7
1977	577.1	193.5	72.7	159.4	137.7	13.8
1978	649.6	224.8	83.2	170.5	158.7	12.3
1979	727.1	263.4	87.6	179.7	183.5	12.9
1980	792.1	293.5	84.7	199.2	200.3	14.5
1981	904.5	339.1	81.2	235.2	233.7	15.3
1982	907.8	334.3	57.8	240.4	249.0	16.3

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis. For separate data on Federal and state and local taxes, see Tables 112 and 164.

[b] Sales, excise, and customs levies and real property taxes.

[c] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

17. "Tax Freedom Day" and "Tax Bite in the Eight-Hour Day"

Calendar Years 1929-1982

Year	Tax Freedom Day[a]	Tax bite in the eight-hour day[b] (hours:minutes)		
		Total	Federal	State and local
1929	February 9	:52	:19	:33
1930	February 13	:57	:17	:40
1931	February 15	1:00	:13	:47
1932	February 27	1:15	:15	1:00
1933	March 5	1:24	:25	:59
1934	March 2	1:20	:28	:52
1935	March 1	1:17	:28	:49
1936	February 28	1:17	:31	:46
1937	March 6	1:24	:40	:44
1938	March 9	1:29	:40	:49
1939	March 6	1:24	:38	:46
1940	March 8	1:29	:45	:44
1941	March 17	1:40	1:04	:36
1942	March 19	1:43	1:24	:29
1943	April 6	2:06	1:42	:24
1944	March 30	1:58	1:36	:22
1945	April 1	1:59	1:36	:23
1946	March 31	1:57	1:30	:27
1947	April 3	2:01	1:33	:28
1948	March 28	1:55	1:26	:29
1949	March 24	1:48	1:16	:32
1950	April 3	2:02	1:30	:32
1951	April 10	2:11	1:40	:31
1952	April 10	2:12	1:40	:32
1953	April 10	2:12	1:40	:32
1954	April 6	2:05	1:30	:35
1955	April 9	2:09	1:34	:35
1956	April 11	2:13	1:37	:36
1957	April 13	2:14	1:37	:37
1958	April 10	2:12	1:32	:40
1959	April 14	2:16	1:36	:40
1960	April 17	2:22	1:40	:42
1961	April 18	2:22	1:38	:44
1962	April 18	2:21	1:38	:43
1963	April 19	2:23	1:39	:44
1964	April 15	2:18	1:33	:45
1965	April 15	2:17	1:33	:44
1966	April 18	2:21	1:36	:45
1967	April 20	2:24	1:37	:47
1968	April 25	2:32	1:39	:53
1969	May 1	2:38	1:48	:50
1970	April 28	2:34	1:40	:54
1971	April 25	2:31	1:36	:55
1972	April 29	2:36	1:39	:57
1973	April 29	2:36	1:41	:55
1974	May 3	2:41	1:45	:56
1975	April 28	2:35	1:38	:57
1976	May 1	2:40	1:42	:58
1977	May 3	2:41	1:43	:58
1978	May 3	2:41	1:45	:56
1979	May 3	2:41	1:48	:53
1980	May 3	2:42	1:49	:53
1981	May 7	2:47	1:54	:53
1982	May 3	2:41	1:47	:54

---

[a] "Tax Freedom Day" represents the date on which the average person would finish paying Federal, state, and local taxes if all earnings since January 1 were turned over to governments to fulfill annual tax obligations.

[b] The "tax bite in the eight-hour day" reflects the amount of time out of each workday that the average person spends earning enough money to pay tax obligations.

Source: Tax Foundation computations based on data in Table 32.

18. Gross Debt of Federal, State, and Local Governments[a]

End of Selected Fiscal Years 1902-1982[b]

(Millions)

Year	Total	Federal[c]	State	Local
1902	$3,285	$1,178	$230	$1,877
1913	5,607	1,193	379	4,035
1922	33,072	22,963	1,131	8,978
1927	33,393	18,512	1,971	12,910
1932	38,692	19,487	2,832	16,373
1934	45,982	27,053	3,248	15,681
1936	53,253	33,779	3,413	16,061
1938	56,601	37,165	3,343	16,093
1940	63,251	42,968	3,590	16,693
1942	91,759	72,422	3,257	16,080
1944	218,482	201,003	2,776	14,703
1946	285,339	269,422	2,353	13,564
1948	270,948	252,292	3,676	14,980
1950	281,445	257,357	5,258	18,830
1952	289,205	259,105	6,874	23,226
1953	299,852	266,071	7,824	25,957
1954	310,190	271,260	9,600	29,331
1955	318,641	274,374	11,198	33,069
1956	321,619	272,751	12,890	35,978
1957	323,566	270,527	13,738	39,301
1958	334,530	276,343	15,394	42,793
1959	348,816	284,706	16,930	47,180
1960	356,286	286,331	18,543	51,412
1961	363,994	288,971	19,993	55,030
1962	379,479	298,201	22,023	59,255
1963	390,916	305,860	23,176	61,881
1964	403,935	311,713	25,041	67,181
1965	416,786	317,274	27,034	72,478
1966	426,958	319,907	29,564	77,487
1967	439,880	326,221	32,472	81,185
1968	468,736	347,578	35,666	85,492
1969	487,268	353,720	39,555	93,995
1970	514,489	370,919	42,008	101,563
1971	556,957	398,130	47,793	111,034
1972	602,418	427,260	54,453	120,705
1973	656,903	468,418	59,375	129,110
1974	692,851	486,235	65,296	141,320
1975	764,055	544,129	72,127	147,798
1976	871,815	631,283	84,825	155,707
1977	966,668	709,136	90,200	167,332
1978	1,060,856	780,423	102,569	177,864
1979	1,137,853	833,750	111,740	192,363
1980	1,249,919	914,316	121,958	213,645
1981	1,367,831	1,003,939	134,847	229,045
1982	1,542,817	1,146,987	149,585	246,245

[a] Short- and long-term debt outstanding.
[b] State and local debt for 1982 estimated by Tax Foundation.
[c] Public debt of the U.S. government.
Source: Department of Commerce, Bureau of the Census; and Treasury Department.

20. Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1981

Number of Full-Time Equivalent Employees (Thousands)

Year	All governments		Federal		State and local		Exhibit: all private industries
	Total[a]	Total less military	Total[a]	Total less military	Total[a]	Total less education	
1929	3,204	2,923	847	566	2,357	1,275	32,134
1933	3,893	3,623	1,237	967	2,656	1,572	23,321
1939[b]	6,172	5,791	3,312	2,931	2,860	1,636	29,742
1946	8,759	5,322	5,770	2,333	2,989	1,713	38,356
1947	6,762	5,130	3,528	1,896	3,234	1,870	40,364
1948	6,812	5,268	3,460	1,916	3,352	1,934	41,278
1949	7,278	5,561	3,684	1,967	3,594	2,103	39,577
1950	7,505	5,692	3,783	1,970	3,722	2,186	41,026
1951	9,342	6,138	5,535	2,331	3,807	2,226	43,243
1952	10,122	6,410	6,175	2,463	3,947	2,292	43,614
1953	10,095	6,465	5,989	2,359	4,106	2,374	44,551
1954	9,941	6,514	5,669	2,242	4,272	2,460	42,929
1955	9,836	6,691	5,393	2,248	4,443	2,528	44,260
1956	9,936	6,947	5,270	2,281	4,666	2,645	45,439
1957	10,136	7,169	5,263	2,296	4,873	2,745	45,659
1958	10,184	7,387	5,062	2,265	5,122	2,884	43,768
1959	10,306	7,595	5,010	2,299	5,296	2,949	45,170
1960	10,581	7,891	5,055	2,365	5,526	3,036	45,906
1961	10,942	8,168	5,157	2,383	5,785	3,176	45,407
1962	11,348	8,391	5,409	2,452	5,939	3,239	46,478
1963	11,553	8,675	5,351	2,473	6,202	3,318	47,099
1964	11,890	8,994	5,360	2,464	6,530	3,454	48,030
1965	12,264	9,376	5,389	2,501	6,875	3,588	50,023
1966	13,237	9,920	5,988	2,671	7,249	3,732	52,452
1967	13,948	10,341	6,450	2,843	7,498	3,827	53,657
1968	14,395	10,734	6,531	2,870	7,864	3,997	55,045
1969	14,652	11,031	6,484	2,863	8,168	4,120	56,638
1970	14,622	11,349	6,092	2,819	8,530	4,307	56,169
1971	14,586	11,684	5,712	2,810	8,874	4,467	55,832
1972	14,599	12,046	5,339	2,786	9,260	4,680	57,628
1973	14,803	12,364	5,186	2,747	9,617	4,860	60,561
1974	15,071	12,726	5,152	2,807	9,919	5,016	61,373
1975	15,375	13,080	5,107	2,812	10,268	5,248	59,042
1976	15,450	13,197	5,056	2,803	10,394	5,312	61,238
1977	15,578	13,339	5,037	2,798	10,541	5,379	63,709
1978	15,937	13,717	5,054	2,834	10,883	5,597	67,268
1979	16,091	13,902	5,034	2,845	11,057	5,703	69,867
1980	16,305	14,092	5,102	2,889	11,203	5,763	69,595
1981	16,260	14,009	5,106	2,855	11,154	5,684	70,510

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

21. Wages and Salaries of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1981

(Millions)

Year	All governments		Federal		State and local		Exhibit: all private industries
	Total[a]	Total less military	Total[a]	Total less military	Total[a]	Total less education	
1929	$4,961	$4,629	$1,417	$1,085	$3,544	$1,981	$45,498
1933	5,163	4,874	1,610	1,321	3,553	2,144	23,863
1939[b]	8,241	7,809	4,021	3,589	4,220	2,503	37,742
1946	20,700	12,867	14,371	6,538	6,329	3,745	91,345
1947	17,513	13,342	9,988	5,817	7,525	4,441	105,515
1948	19,007	14,876	10,230	6,099	8,777	5,178	116,444
1949	20,813	16,351	11,110	6,648	9,703	5,720	113,848
1950	22,618	17,365	12,250	6,997	10,368	6,076	124,330
1951	29,213	20,281	17,864	8,932	11,349	6,609	142,114
1952	33,361	22,631	20,823	10,093	12,538	7,294	151,971
1953	34,319	23,695	20,698	10,074	13,621	7,882	164,234
1954	34,884	24,612	20,020	9,748	14,864	8,503	161,968
1955	36,574	26,393	20,582	10,401	15,992	9,083	175,165
1956	38,778	28,608	21,162	10,992	17,616	9,882	189,653
1957	40,988	30,785	21,594	11,391	19,394	10,702	198,344
1958	44,095	33,755	22,732	12,392	21,363	11,644	196,476
1959	46,026	35,660	23,099	12,733	22,927	12,310	212,989
1960	49,150	38,735	24,043	13,628	25,107	13,250	222,924
1961	52,435	41,859	25,067	14,491	27,368	14,346	227,157
1962	56,308	45,052	26,627	15,371	29,681	15,394	241,815
1963	59,984	48,480	27,927	16,423	32,057	16,350	253,449
1964	64,879	52,472	29,897	17,490	34,982	17,592	271,293
1965	69,860	56,930	31,496	18,566	38,364	19,143	292,122
1966	78,333	62,909	35,835	20,411	42,498	20,895	319,983
1967	86,420	69,352	39,104	22,036	47,316	23,068	340,495
1968	96,621	77,776	43,137	24,292	53,484	25,915	372,918
1969	105,526	85,517	46,032	26,023	59,494	28,637	410,089
1970	117,138	96,456	49,634	28,952	67,504	32,456	431,521
1971	126,697	105,979	51,520	30,802	75,177	36,336	454,785
1972	137,837	115,874	55,095	33,132	82,742	40,220	497,335
1973	148,737	126,616	57,215	35,094	91,522	45,026	553,839
1974	160,396	137,898	60,482	37,984	99,914	49,661	604,803
1975	176,057	152,961	64,358	41,262	111,699	55,564	630,346
1976	188,684	165,207	67,713	44,236	120,971	59,794	701,256
1977	202,364	178,061	71,692	47,389	130,672	64,916	780,835
1978	219,726	194,040	77,535	51,849	142,191	71,406	886,828
1979	236,004	209,044	82,054	55,094	153,950	77,355	1,001,469
1980	260,148	230,362	90,173	60,387	169,975	86,020	1,096,004
1981	283,106	248,361	99,236	64,491	183,870	92,836	1,210,895

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

22. Average Annual Earnings of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1981

(Per Full-Time Equivalent)

Year	All governments		Federal		State and local		Exhibit: all private industries
	Total[a]	Total less military	Total[a]	Total less military	Total[a]	Total less education	
1929	$1,548	$1,584	$1,673	$1,917	$1,504	$1,554	$1,416
1933	1,326	1,345	1,302	1,366	1,388	1,364	1,023
1939[b]	1,335	1,348	1,214	1,224	1,476	1,530	1,269
1946	2,363	2,418	2,491	2,802	2,117	2,186	2,382
1947	2,590	2,601	2,831	3,068	2,327	2,375	2,614
1948	2,790	2,824	2,957	3,183	2,618	2,677	2,821
1949	2,860	2,940	3,016	3,380	2,700	2,720	2,877
1950	3,014	3,051	3,238	3,552	2,786	2,780	3,031
1951	3,127	3,304	3,227	3,832	2,981	2,969	3,286
1952	3,296	3,531	3,372	4,098	3,177	3,182	3,484
1953	3,400	3,665	3,456	4,270	3,317	3,320	3,686
1954	3,509	3,778	3,531	4,348	3,479	3,457	3,773
1955	3,718	3,945	3,816	4,627	3,599	3,593	3,958
1956	3,903	4,118	4,016	4,819	3,775	3,736	4,174
1957	4,044	4,294	4,103	4,961	3,980	3,899	4,344
1958	4,330	4,570	4,491	5,471	4,171	4,0[illegible]	4,487
1959	4,466	4,695	4,611	5,538	4,329	4,174	4,715
1960	4,645	4,909	4,756	5,762	4,543	4,364	4,856
1961	4,792	5,125	4,681	6,081	4,731	4,517	5,003
1962	4,962	5,369	4,923	6,269	4,998	4,753	5,203
1963	5,192	5,588	5,219	6,641	5,169	4,928	5,381
1964	5,457	5,834	5,578	7,098	5,357	5,093	5,648
1965	5,696	6,072	5,844	7,423	5,580	5,335	5,840
1966	5,918	6,342	5,984	7,642	5,863	5,599	6,100
1967	6,196	6,707	6,063	7,751	6,310	6,028	6,346
1968	6,712	7,246	6,605	8,464	6,801	6,484	6,775
1969	7,202	7,752	7,099	9,089	7,284	6,951	7,241
1970	8,011	8,499	8,147	10,270	7,914	7,536	7,683
1971	8,686	9,070	9,020	10,962	8,472	8,134	8,146
1972	9,442	9,619	10,319	11,892	8,935	8,594	8,630
1973	10,048	10,241	11,033	12,775	9,517	9,265	9,145
1974	10,643	10,836	11,740	13,532	10,073	9,901	9,855
1975	11,451	11,694	12,602	14,674	10,878	10,588	10,676
1976	12,213	12,519	13,393	15,782	11,639	11,256	11,451
1977	12,990	13,349	14,233	16,937	12,397	12,068	12,256
1978	13,787	14,146	15,341	18,295	13,065	12,758	13,184
1979	14,667	15,037	16,300	19,365	13,923	13,564	14,334
1980	15,955	16,347	17,674	20,902	15,172	14,926	15,748
1981	17,411	17,729	19,435	22,589	16,485	16,333	17,173

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

23. Civilian Employment and Payrolls of Governments

October, Selected Years 1940-1981[a]

Government unit	1940	1949	1959	1969	1979	1981
A. Number of employees (thousands)						
All employees[b]	4,474	6,203	8,487	12,691	15,971	15,968
Federal[c]	1,128	2,047	2,399	2,975	2,869	2,865
State and local	3,346	4,156	6,088	9,716	13,102	13,103
Education	1,320	1,658	2,745	5,061	6,732	6,768
Other	2,026	2,497	3,343	4,655	6,370	6,335
State	n.a.	1,037	1,454	2,614	3,699	3,726
Education	n.a.	306	443	1,112	1,577	1,603
Other	551	731	1,011	1,501	2,122	2,123
Local	n.a.	3,119	4,634	7,102	9,403	9,377
Education	n.a.	1,352	2,302	3,949	5,250	5,165
Other	1,475	1,767	2,332	3,154	4,153	4,212
Local by type of government						
Municipal	n.a.	1,281	1,636	2,165	2,553	2,469
County	n.a.	476	767	1,163	1,804	1,808
Other[d]	n.a.	1,363	2,231	3,775	5,046	5,100
Full-time equivalent employees						
Federal	n.a.	n.a.	n.a.	2,893	2,708	n.a.
State and local	n.a.	n.a.	5,342	8,160	10,944	10,917
B. Monthly payroll (millions)						
All employees[b]	$565.8	$1,406.0	$3,114.4	$7,593.8	$18,077.0	$21,192.9
Federal[c]	177.0	539.2	1,072.7	2,341.5	4,727.7	5,238.6
State and local	388.8	866.7	2,041.7	5,252.3	13,349.3	15,954.3
Education	175.3	384.8	999.3	2,830.6	6,757.0	8,002.0
Other	213.5	481.9	1,042.4	2,421.7	6,592.3	7,952.3
State	n.a.	209.8	485.4	1,430.5	3,869.3	4,667.5
Education	n.a.	58.5	139.2	554.4	1,451.4	1,768.0
Other	58.8	151.3	346.2	876.0	2,417.9	2,899.5
Local	n.a.	656.9	1,556.3	3,821.8	9,480.0	11,286.8
Education	n.a.	326.3	860.0	2,276.2	5,305.6	6,234.0
Other	154.7	330.6	696.3	1,545.6	4,174.4	5,052.8
Local by type of government						
Municipal	n.a.	277.2	547.9	1,195.6	2,728.5	3,222.4
County	n.a.	86.4	229.1	571.6	1,726.0	2,082.9
Other[d]	n.a.	293.5	779.3	2,054.5	5,025.5	5,981.5

[a] Beginning in 1959 data include Alaska and Hawaii.

[b] Full- and part-time employees.

[c] Includes employees outside continental United States; also civilian employees of the National Guard paid directly from the Federal Treasury.

[d] Principally school district personnel.

Source: Department of Commerce, Bureau of the Census.

19. Gross Debt of Federal, State, and Local Governments: Per Capita and Percentage Distribution

End of Selected Fiscal Years 1902-1982

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$41	$15	$3	$24	100.0	35.9	7.0	57.1
1913	58	12	4	42	100.0	21.3	6.8	72.0
1922	301	209	10	82	100.0	69.4	3.4	27.1
1927	281	156	17	108	100.0	55.4	5.9	38.7
1932	310	156	23	131	100.0	50.4	7.3	42.3
1934	364	214	26	124	100.0	58.8	7.1	34.1
1936	416	264	27	125	100.0	63.4	6.4	30.2
1938	436	286	26	124	100.0	65.7	5.9	28.4
1940	479	326	27	127	100.0	67.9	5.7	26.4
1942	685	541	24	120	100.0	78.9	3.5	17.5
1944	1,644	1,513	21	111	100.0	92.0	1.3	6.7
1946	2,037	1,924	17	97	100.0	94.4	.8	4.8
1948	1,855	1,727	25	103	100.0	93.1	1.4	5.5
1950	1,853	1,695	35	124	100.0	91.4	1.9	6.7
1952	1,849	1,657	44	149	100.0	89.6	2.4	8.0
1954	1,916	1,676	59	181	100.0	87.4	3.1	9.5
1956	1,913	1,623	77	214	100.0	84.8	4.0	11.2
1958	1,921	1,587	88	246	100.0	82.6	4.6	12.8
1960	1,980	1,591	103	286	100.0	80.4	5.2	14.4
1961	1,989	1,579	109	301	100.0	79.4	5.5	15.1
1962	2,042	1,605	119	319	100.0	78.5	5.8	15.6
1963	2,074	1,623	123	328	100.0	78.2	5.9	15.8
1964	2,113	1,631	131	351	100.0	77.2	6.2	16.6
1965	2,154	1,639	140	375	100.0	76.1	6.5	17.4
1966	2,183	1,636	151	396	100.0	74.9	6.9	18.1
1967	2,228	1,652	164	411	100.0	74.2	7.4	18.5
1968	2,351	1,743	179	429	100.0	74.2	7.6	18.2
1969	2,420	1,756	196	467	100.0	72.6	8.1	19.3
1970	2,524	1,820	206	498	100.0	72.1	8.1	19.7
1971	2,693	1,925	231	537	100.0	71.5	8.6	19.9
1972	2,878	2,042	260	577	100.0	70.9	9.0	20.0
1973	3,108	2,216	281	611	100.0	71.3	9.0	20.0
1974	3,248	2,279	306	662	100.0	70.2	9.4	20.4
1975	3,546	2,525	335	686	100.0	71.2	9.4	19.3
1976	4,007	2,902	390	716	100.0	72.4	9.7	17.9
1977	4,399	3,227	410	761	100.0	73.4	9.3	17.3
1978	4,777	3,514	462	801	100.0	73.6	9.7	16.8
1979	5,067	3,713	498	857	100.0	73.3	9.8	16.9
1980	5,501	4,024	537	940	100.0	73.2	9.8	17.1
1981	5,964	4,377	588	999	100.0	73.4	9.9	16.7
1982	6,663	4,954	646	1,064	100.0	74.3	9.7	16.0

Source: Computed by Tax Foundation from data in Table 18, and population as of the end of the fiscal year.

24. Civilian Employment of Governments by State

October 1981

(Thousands)

State	Total[a]	Federal	State and local governments: Total	State and local governments: State	State and local governments: Local
Total	15,862	2,759	13,103	3,726	9,377
Alabama	276	61	215	72	143
Alaska	52	15	37	19	17
Arizona	199	36	163	46	117
Arkansas	142	20	122	43	80
California	1,728	298	1,430	309	1,120
Colorado	240	50	190	59	130
Connecticut	185	20	165	58	108
Delaware	40	5	36	18	17
Florida	604	83	521	122	399
Georgia	403	77	326	86	240
Hawaii	83	25	58	46	12
Idaho	68	11	57	19	38
Illinois	730	102	628	152	476
Indiana	343	42	301	92	209
Iowa	202	19	183	54	129
Kansas	187	23	164	53	111
Kentucky	208	35	173	65	108
Louisiana	280	33	246	95	152
Maine	77	9	68	23	46
Maryland	385	134	251	85	166
Massachusetts	376	57	319	85	233
Michigan	579	54	525	153	372
Minnesota	295	30	264	73	191
Mississippi	174	28	146	45	102
Missouri	327	66	261	69	192
Montana	69	13	56	20	36
Nebraska	131	15	115	32	83
Nevada	58	10	48	14	34
New Hampshire	67	15	52	18	33
New Jersey	493	70	424	100	324
New Mexico	117	28	90	41	48
New York	1,250	156	1,093	251	842
North Carolina	379	42	337	102	235
North Dakota	59	9	50	17	34
Ohio	670	88	582	151	430
Oklahoma	236	46	190	70	120
Oregon	199	29	170	53	117
Pennsylvania	692	128	564	147	416
Rhode Island	62	9	53	27	26
South Carolina	209	32	178	64	113
South Dakota	57	10	47	16	31
Tennessee	319	72	248	75	172
Texas	939	149	789	199	590
Utah	120	35	85	31	54
Vermont	35	4	30	13	18
Virginia	462	145	318	117	201
Washington	302	63	239	91	149
West Virginia	123	16	107	42	65
Wisconsin	327	27	300	81	219
Wyoming	47	7	40	12	28
District of Columbia	258	210	48	–	48

[a] Full- and part-time employees in the United States; Federal data are for December 1980 and differ from those in Table 23 which pertain to October 1981 and include employees working outside the United States. See Table 195 for monthly payroll of state and local employees by state.

Source: Department of Commerce, Bureau of the Census.

25. Payments under Social Insurance and Related Programs by Risk and Program

Selected Calendar Years 1940-1980[a]

(Millions)

Risk and program	1940	1949	1959	1969	1980
Total[b]	$1,540.3	$6,555.4	$20,953.3	$46,227.1	$207,132.9
Old-age retirement	330.8	1,226.6	9,925.4	24,709.6	115,859.6
Old-age, survivors, disability and health insurance[c]	17.2	437.4	7,607.0	17,698.1	80,215.9
Railroad retirement	83.3	168.9	523.1	965.5	2,930.6
Federal civil service	49.1	123.7	502.5	1,526.8	10,227.5
State and local government retirement	103.0	203.0	780.0	2,250.0	11,089.0
Veterans program	24.1	61.7	49.7	8.8	([e])
Other[d]	54.1	231.8	463.1	2,260.5	11,396.6
Survivorship (monthly benefits)	161.5	794.6	3,315.2	8,774.1	33,299.5
Old-age, survivors, disability and health insurance	6.4	196.6	2,063.3	6,219.3	25,054.4
Railroad retirement	1.5	39.3	180.9	367.0	1,371.6
Federal civil service	–	4.3	92.8	354.4	1,930.3
State and local government retirement	16.0	25.0	65.0	195.0	652.0
Veterans program	105.7	477.4	819.0	1,439.2	2,754.9
Workers' compensation	32.0	52.0	90.0	185.0	600.0
Black lung benefit program	–	–	–	–	635.0
Other[d]	–	–	4.3	14.2	301.3
Lump-sum payments	36.8	83.3	299.0	545.2	859.2
Old-age, survivors, disability and health insurance	11.8	33.2	171.3	291.2	250.2
Railroad retirement	2.5	11.5	17.8	26.2	13.6
Federal civil service	5.8	7.9	11.1	22.3	22.9
State and local government retirement	12.5	18.0	60.0	135.0	392.0
Veterans program	4.0	12.4	37.7	68.9	177.7
Other[d]	.2	.4	1.2	1.6	2.8
Disability	476.5	2,179.9	4,553.8	9,775.2	38,178.7
Old-age, survivors, disability and health insurance	–	–	456.7	2,542.2	14,371.1
Railroad retirement	30.8	72.0	134.2	193.0	564.4
Federal civil service	13.0	35.3	134.2	442.5	2,884.7
State and local government retirement	10.0	22.0	85.0	255.0	913.0
Veterans programs	293.7	1,630.5	2,424.7	3,706.2	8,602.2
Workers' compensation	129.0	331.0	725.0	1,519.0	7,128.0
State temporary disability insurance	–	59.1	287.9	597.5	1,299.7
Railroad temporary disability insurance	–	30.1	66.2	57.4	63.2
Black lung benefit program	–	–	–	–	1,077.0
Other[d]	–	–	239.9	462.4	1,275.4
Unemployment	534.7	2,271.1	2,859.8	2,423.0	18,935.9
State unemployment insurance[f]	518.7	1,737.3	2,617.9	2,261.6	18,756.5
Railroad unemployment insurance	16.0	103.6	224.5	37.0	179.4
Veterans unemployment allowances	–	430.2	17.4	–	–
Training and related allowances	–	–	–	124.4	–

---

[a] For some programs, 1980 data are preliminary.

[b] Partly estimated; excludes refunds of employee contributions for state and local government, Federal civil service, and other contributory retirement plans.

[c] Includes benefits paid to aged wives, dependent husbands, and children of retired and disabled-worker beneficiaries.

[d] Federal contributory and noncontributory programs.

[e] Negligible amount, included under veterans programs survivorship payments.

[f] Includes payments to unemployed Federal employees made by states as agents of the Federal government, payments under the temporary extended unemployment insurance programs, and under the Ex-Servicemen's Unemployment Act of 1958.

Source: Department of Health and Human Services, Social Security Administration.

29. Social Welfare Expenditures under Public Programs by Source of Funds and Type

Selected Fiscal Years 1929-1980

Item[a]	1929	1950	1960	1970	1975	1979[b]	1980[b]
A. Amount (millions)							
Total expenditures	$3,921	$23,508	$52,293	$145,856	$290,047	$428,333	$493,355
Social insurance	342	4,947	19,307	54,691	123,013	193,588	229,552
OASDHI	–	784	11,032	36,835	78,430	131,751	n.a.
Public employee retirement	113	818	2,570	8,659	20,119	33,774	n.a.
Unemployment insurance	–	2,190	2,830	3,820	13,836	11,313	n.a.
Workmen's compensation	229	625	1,308	2,950	6,479	11,109	n.a.
Public aid	60	2,496	4,101	16,488	41,326	64,649	72,385
Public assistance	60	2,490	4,042	14,434	27,379	40,702	n.a.
Health and medical programs[c]	351	2,064	4,464	9,907	17,708	24,496	28,119
Veterans' programs	658	6,866	5,479	9,078	17,019	20,455	21,466
Education	2,434	6,674	17,626	50,846	80,863	108,279	120,588
Elementary and secondary	2,216	5,596	15,109	38,632	59,775	77,280	n.a.
Higher	182	915	2,191	9,907	16,384	24,111	n.a.
Vocational and adult	35	161	298	2,144	4,441	6,500	n.a.
Housing	–	15	177	701	3,172	6,226	7,209
Other social welfare[d]	76	448	1,139	4,145	6,947	10,640	14,036
From Federal funds, total	798	10,541	24,957	77,337	167,436	264,118	303,345
Social insurance	56	2,103	14,307	45,246	99,715	163,744	191,107
OASDHI	–	784	11,032	36,835	78,430	131,751	n.a.
Public employee retirement	52	508	1,520	5,517	13,339	22,739	n.a.
Unemployment insurance	–	329	474	1,036	3,429	2,460	n.a.
Workmen's compensation	4	25	63	148	1,357	2,331	n.a.
Public aid	–	1,103	2,117	9,649	27,205	43,612	49,252
Public assistance	–	1,097	2,058	7,594	14,547	21,307	n.a.
Health and medical programs[c]	47	604	1,737	4,775	8,513	12,150	13,348
Veterans' programs	658	6,386	5,367	8,952	16,570	20,266	21,254
Education	36	157	868	5,876	8,629	12,097	12,990
Elementary and secondary	10	47	442	2,957	4,563	6,173	n.a.
Higher	12	48	293	2,155	2,864	4,506	n.a.
Vocational and adult	14	59	104	603	940	1,030	n.a.
Housing	–	15	144	582	2,541	5,802	6,608
Other social welfare[d]	1	174	417	2,259	4,264	6,449	8,786
From state and local funds, total[a]	3,123	12,967	27,337	68,518	122,612	164,215	190,009
Social insurance	286	2,844	4,999	9,446	23,298	29,844	38,445
Public employee retirement	61	310	1,050	3,142	6,780	11,035	n.a.
Unemployment insurance	–	1,862	2,356	2,783	10,407	8,853	n.a.
Workmen's compensation	255	600	1,245	2,802	5,122	8,778	n.a.
Public aid	60	1,393	1,984	6,839	14,122	21,037	23,133
Public assistance	60	1,393	1,984	6,839	12,832	19,396	n.a.
Health and medical programs[c]	304	1,460	2,727	5,132	9,195	12,346	14,771
Education	2,397	6,518	16,758	44,970	72,234	96,182	107,597
Elementary and secondary	2,207	5,549	14,667	35,676	55,212	71,107	n.a.
Higher	170	866	1,898	7,752	13,521	19,605	n.a.
Vocational and adult	21	102	194	1,542	3,501	5,470	n.a.
Other social welfare[d]	75	274	723	1,886	2,683	4,192	5,250
B. Percentage distribution							
Total social welfare expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Federal	20.4	44.8	47.7	53.0	57.7	61.7	61.5
State-local	79.6	55.2	52.3	47.0	42.3	38.3	38.5
Exhibit: Total as a percent of GNP	3.8	8.2	10.3	14.7	18.7	17.8	18.7

[a] Subtotals include items not shown separately. Total financed from state and local funds includes minor amounts for veterans and housing programs.

[b] Preliminary.

[c] See Table 30 for detail.

[d] Includes institutional care, child nutrition and welfare, vocational rehabilitation, and other social welfare programs not elsewhere classified.

Source: Social Security Administration, Office of Research and Statistics.

30. National Health Expenditures by Source of Funds and Type

Selected Calendar Years 1965-1981

Item	1965	1970	1975	1979	1980	1981
A. Amount (millions)						
Total expenditures	$41,749	$74,663	$132,720	$214,962	$248,967	$286,616
Private expenditures, total	30,950	46,871	76,540	124,389	143,553	164,088
Health services and supplies	29,482	44,311	73,205	120,627	139,264	158,977
Direct payments	18,522	26,024	38,979	61,806	72,088	81,746
Insurance premiums[a]	9,993	17,075	32,437	55,859	63,624	73,184
Other	966	1,213	1,788	2,962	3,552	4,046
Medical research	176	215	264	302	322	339
Medical facilities construction	1,292	2,345	3,072	3,460	3,967	4,772
Public expenditures, total	10,799	27,792	56,180	90,573	105,414	122,528
Health services and supplies	8,754	24,952	51,115	83,835	97,875	114,493
OASDHI (Medicare)	—	7,500	16,317	30,333	36,828	44,752
Temporary disability insurance[b]	52	66	73	58	52	54
Workers' compensation[b]	798	1,408	2,430	4,494	5,042	5,713
Public assistance medical payments[c]	2,112	6,321	15,098	24,340	28,473	33,106
Department of Defense medical care	853	1,782	2,830	3,779	4,233	5,031
Maternal and child health programs	255	429	589	767	812	861
Public health activities	814	1,420	3,157	6,243	7,007	7,271
Veterans medical care	1,145	1,764	3,495	5,313	5,941	6,659
Medical vocational rehabilitation	40	149	224	279	281	285
State and local hospitals	2,373	3,347	5,050	5,615	6,213	7,747
Other[d]	313	767	1,848	2,610	2,990	3,016
Medical research	1,340	1,754	3,071	4,483	5,006	5,314
Medical facilities construction	705	1,086	1,994	2,255	2,532	2,721
B. Percentage distribution						
Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Private	74.1	62.8	57.7	57.9	57.7	57.3
Public	25.9	37.2	42.3	42.1	42.3	42.7
Federal	13.3	23.7	27.9	28.4	28.5	29.3
State-local	12.6	13.5	14.4	13.7	13.8	13.4
Exhibit: Total as percent of GNP	6.0	7.5	8.6	8.9	9.5	9.8

[a] Covers insurance benefits and amount retained by insurance companies for expenses, additions to reserves, and profits.

[b] Includes medical benefits paid under public law by private insurance carriers and self-insurers.

[c] After 1965, primarily Medicaid.

[d] Expenditures for Alcohol, Drug Abuse, and Mental Health Administration; Indian Health Service; school health and other programs.

Source: Department of Health and Human Services, Health Care Financing Administration.

31. Government Expenditures and Gross National Product

Calendar Years 1929-1982

(Dollar Amounts in Billions)

Year	Gross national product	Government expenditures[a]					
		Amount[b]			As a percentage of GNP		
		Total	Federal	State and local	Total	Federal	State and local
1929	$103.4	$10.3	$2.6	$7.6	9.9	2.5	7.4
1930	90.7	11.1	2.8	8.3	12.2	3.0	9.2
1931	76.1	12.4	4.2	8.2	16.3	5.5	10.8
1932	58.3	10.6	3.2	7.5	18.3	5.5	12.8
1933	55.8	10.7	4.0	6.7	19.2	7.1	12.0
1934	65.3	12.9	6.4	6.5	19.7	9.8	9.9
1935	72.5	13.4	6.5	6.8	18.5	9.0	9.4
1936	82.7	16.1	8.7	7.4	19.4	10.5	9.0
1937	90.9	15.0	7.4	7.6	16.5	8.1	8.4
1938	85.0	16.8	8.6	8.2	19.7	10.1	9.6
1939	90.9	17.6	8.9	8.6	19.3	9.8	9.5
1940	100.0	18.4	10.0	8.5	18.4	10.0	8.5
1941	125.0	28.8	20.5	8.3	23.0	16.4	6.6
1942	158.5	64.0	56.1	7.9	40.4	35.4	5.0
1943	192.1	93.3	85.8	7.4	48.6	44.7	3.9
1944	210.6	103.0	95.5	7.5	48.9	45.3	3.6
1945	212.4	92.7	84.6	8.1	43.6	39.8	3.8
1946	209.8	45.6	35.6	10.0	21.7	17.0	4.8
1947	233.1	42.5	29.8	12.7	18.2	12.8	5.4
1948	259.5	50.5	34.9	15.6	19.5	13.4	6.0
1949	258.3	59.3	41.3	18.0	23.0	16.0	7.0
1950	286.5	61.0	40.8	20.2	21.3	14.3	7.0
1951	330.8	79.2	57.8	21.4	23.9	17.5	6.5
1952	348.0	93.9	71.1	22.8	27.0	20.4	6.6
1953	366.8	101.6	77.1	24.4	27.7	21.0	6.7
1954	366.8	97.0	69.8	27.2	26.4	19.0	7.4
1955	400.0	98.0	68.1	29.8	24.5	17.0	7.5
1956	421.7	104.5	71.9	32.5	24.8	17.1	7.7
1957	444.0	115.2	79.6	35.6	26.0	17.9	8.0
1958	449.7	127.6	88.9	38.7	28.4	19.8	8.6
1959	487.9	131.0	91.0	40.0	26.9	18.6	8.2
1960	506.5	136.4	93.1	43.3	26.9	18.3	8.5
1961	524.6	149.1	101.9	47.1	28.4	19.4	9.0
1962	565.0	160.5	110.4	50.0	28.4	19.5	8.9
1963	596.7	167.8	114.2	53.6	28.1	19.1	9.0
1964	637.7	176.3	118.2	58.1	27.6	18.5	9.1
1965	691.1	187.8	123.8	64.0	27.2	17.9	9.3
1966	756.0	213.6	143.6	69.9	28.2	19.0	9.2
1967	799.6	242.4	163.7	78.7	30.3	20.5	9.8
1968	873.4	269.1	180.5	88.6	30.8	20.7	10.1
1969	944.0	286.8	188.4	98.4	30.4	20.0	10.4
1970	992.7	313.4	204.3	109.1	31.6	20.6	11.0
1971	1,077.6	342.0	220.6	121.4	31.7	20.5	11.3
1972	1,185.9	371.6	244.3	127.3	31.3	20.6	10.7
1973	1,326.4	405.3	264.2	141.0	30.6	19.9	10.6
1974	1,434.2	460.0	299.3	160.6	32.1	20.9	11.2
1975	1,549.2	534.3	356.6	177.6	34.5	23.0	11.5
1976	1,718.0	574.9	384.8	190.1	33.5	22.4	11.1
1977	1,918.3	623.3	421.1	202.2	32.5	22.0	10.5
1978	2,163.9	681.1	461.0	220.1	31.5	21.3	10.2
1979	2,417.8	750.8	509.7	241.0	31.1	21.1	10.0
1980	2,633.1	871.2	602.1	269.1	33.1	22.9	10.2
1981	2,937.7	985.5	688.2	297.3	33.5	23.4	10.1
1982	3,057.5	1,084.4	762.6	321.8	35.5	25.0	10.5

[a] Expenditures on income and product account. They are on an accrual basis, include trust account transactions with the public, and exclude capital transactions that do not represent current production, etc. (see Introductory Notes).

[b] Federal data include expenditures for grants-in-aid to state and local governments. These amounts have been excluded from state and local expenditures to avoid duplication.

Source: Department of Commerce, Bureau of Economic Analysis.

32. Net National Product and Tax Receipts[a]

Calendar Years 1929-1982

(Dollar Amounts in Billions)

Year	Net national product[b]	Tax receipts					
		Amount			As percentage of NNP		
		Total	Federal	State and local	Total	Federal	State and local
1929	$93.7	$10.2	$3.6	$6.6	10.9	3.9	7.0
1930	81.1	9.7	2.9	6.8	11.9	3.6	8.4
1931	67.2	8.5	1.9	6.6	12.6	2.8	9.8
1932	50.5	7.9	1.6	6.4	15.7	3.1	12.6
1933	48.4	8.5	2.6	5.9	17.5	5.3	12.2
1934	57.5	9.6	3.4	6.2	16.7	6.0	10.8
1935	64.8	10.5	3.8	6.7	16.2	5.9	10.3
1936	74.9	12.1	4.9	7.2	16.1	6.5	9.6
1937	82.3	14.5	6.9	7.6	17.6	8.4	9.2
1938	76.2	14.1	6.4	7.8	18.5	8.3	10.2
1939	82.2	14.5	6.6	7.9	17.6	8.0	9.6
1940	91.0	16.8	8.5	8.3	18.5	9.4	9.1
1941	115.0	24.1	15.3	8.8	20.9	13.3	7.6
1942	147.3	31.5	22.6	8.9	21.4	15.4	6.0
1943	180.7	47.5	38.4	9.1	26.3	21.3	5.0
1944	198.9	48.8	39.5	9.3	24.6	19.9	4.7
1945	200.2	49.7	39.9	9.8	24.8	19.9	4.9
1946	195.8	48.0	36.9	11.1	24.5	18.8	5.7
1947	215.7	54.7	42.0	12.8	25.4	19.4	5.9
1948	239.3	57.1	42.5	14.6	23.9	17.8	6.1
1949	236.5	53.6	37.7	15.9	22.7	15.9	6.7
1950	263.0	66.9	49.3	17.5	25.4	18.8	6.7
1951	303.6	82.8	63.4	19.4	27.3	20.9	6.4
1952	318.7	87.7	66.5	21.2	27.5	20.9	6.6
1953	335.8	92.1	69.3	22.8	27.4	20.6	6.8
1954	334.1	87.1	63.0	24.1	26.1	18.8	7.2
1955	365.3	98.2	71.7	26.4	26.9	19.6	7.2
1956	383.0	106.5	77.2	29.3	27.8	20.2	7.6
1957	402.3	112.6	81.1	31.6	28.0	20.1	7.8
1958	406.2	111.1	77.8	33.3	27.4	19.2	8.2
1959	443.0	125.9	89.0	37.0	28.4	20.1	8.3
1960	460.2	135.7	95.2	40.5	29.5	20.7	8.8
1961	477.0	140.5	97.0	43.5	29.5	20.3	9.1
1962	516.1	152.0	105.1	46.8	29.4	20.4	9.1
1963	546.1	163.4	113.3	50.2	29.9	20.7	9.2
1964	584.8	168.3	113.6	54.7	28.8	19.4	9.3
1965	635.0	181.9	122.7	59.1	28.6	19.3	9.3
1966	695.3	204.6	139.8	64.8	29.4	20.1	9.3
1967	733.7	219.3	148.2	71.1	29.9	20.2	9.7
1968	801.3	253.0	171.9	81.1	31.6	21.5	10.1
1969	864.0	285.5	194.2	91.3	33.0	22.5	10.6
1970	904.7	290.0	189.0	101.0	32.1	20.9	11.2
1971	981.1	307.8	195.3	112.5	31.4	19.9	11.5
1972	1,079.5	351.7	223.9	127.8	32.6	20.7	11.8
1973	1,209.9	395.0	255.0	140.0	32.6	21.1	11.6
1974	1,298.2	435.1	283.8	151.4	33.5	21.9	11.7
1975	1,389.9	448.1	283.0	165.1	32.2	20.4	11.9
1976	1,543.0	513.2	327.0	186.2	33.3	21.2	12.1
1977	1,723.2	577.1	370.0	207.1	33.5	21.5	12.0
1978	1,941.4	649.6	425.7	223.9	33.5	21.9	11.5
1979	2,161.7	727.1	486.7	240.4	33.6	22.5	11.1
1980	2,339.9	792.1	531.9	260.2	33.8	22.7	11.1
1981	2,607.6	904.5	617.7	286.8	34.7	23.7	11.0
1982	2,701.3	907.9	602.2	305.7	33.6	22.3	11.3

[a] As shown in the national income accounts, generally on accrual basis. Tax receipts are net of refunds and include contributions for social insurance.

[b] Gross national product less capital consumption allowances.

Source: Department of Commerce, Bureau of Economic Analysis.

26. Payments under Selected Social Insurance and Related Programs by State

Calendar Year 1980

(Millions)

State	Retirement, disability, and survivor benefits				Unemployment insurance benefits			Railroad temporary disability benefits
	Old-age, survivors, disability, and hospital insurance	Federal civil service	Veterans programs	Railroad retirement	Regular state programs	Federal-state extended benefit program	Other[a]	
Total[b]	$120,472	$14,907	$11,340	$4,880	$14,483.3	$1,697.9	$600.2	$63.2
Alabama	1,917	539	229	73	188.4	24.7	8.5	.7
Alaska	69	33	10	1	48.5	5.5	4.0	(c)
Arizona	1,454	256	164	66	73.9	5.4	6.4	.4
Arkansas	1,283	137	197	67	120.5	10.9	7.2	.8
California	11,225	1,641	940	341	1,430.7	84.5	40.2	3.8
Colorado	1,111	242	135	68	89.8	7.5	7.7	.7
Connecticut	1,816	84	107	31	171.9	11.4	4.9	.4
Delaware	313	30	25	15	44.8	2.9	1.9	.2
Florida	7,145	1,109	740	224	163.4	18.1	11.9	1.3
Georgia	2,322	352	329	102	184.6	20.7	10.5	1.5
Hawaii	366	137	31	2	45.1	3.3	3.6	(c)
Idaho	439	58	41	32	57.8	6.9	4.6	.5
Illinois	5,952	421	315	354	1,266.2	169.6	38.7	5.7
Indiana	2,949	186	199	130	330.1	47.0	12.7	2.4
Iowa	1,696	111	113	80	191.4	14.9	10.5	1.0
Kansas	1,293	137	102	112	117.7	8.5	6.8	1.2
Kentucky	1,805	173	212	110	270.2	34.6	14.0	2.1
Louisiana	1,739	150	217	65	216.2	14.5	9.7	.9
Maine	640	80	78	25	62.0	8.5	3.5	.3
Maryland	1,850	790	172	87	192.3	16.4	8.8	1.4
Massachusetts	3,297	373	363	62	347.5	21.1	12.0	.5
Michigan	5,000	206	350	107	1,183.5	314.6	33.5	2.5
Minnesota	2,067	163	173	137	282.2	25.0	10.7	1.5
Mississippi	1,160	155	180	43	90.4	7.2	4.1	.5
Missouri	2,868	297	238	169	277.7	36.1	14.7	2.0
Montana	400	58	39	43	43.1	4.3	5.1	.8

(Continued)

26. Payments under Selected Social Insurance and Related Programs by State —Continued

Calendar Year 1980

(Millions)

State	Retirement, disability, and survivor benefits				Unemployment insurance benefits			Railroad temporary disability benefits
	Old-age, survivors, disability, and hospital insurance	Federal civil service	Veterans programs	Railroad retirement	Regular state programs	Federal-state extended benefit program	Other[a]	
Nebraska	855	81	69	72	45.9	3.7	5.0	1.4
Nevada	327	60	39	17	53.3	3.5	2.1	.1
New Hampshire	493	80	55	10	29.5	.5	1.1	(c)
New Jersey	4,368	395	276	117	674.8	135.6	21.7	1.3
New Mexico	529	134	93	35	37.0	3.0	5.6	.3
New York	10,679	958	258	279	1,106.3	82.0	38.5	3.4
North Carolina	2,738	246	337	69	234.7	12.4	7.8	.6
North Dakota	332	30	23	23	31.1	2.6	2.1	.3
Ohio	5,770	457	438	273	1,112.9	196.7	46.5	4.4
Oklahoma	1,531	272	228	44	67.6	6.8	6.7	.4
Oregon	1,461	177	131	68	218.5	20.1	8.9	.8
Pennsylvania	7,515	700	556	418	1,239.1	117.1	44.0	6.0
Rhode Island	600	80	58	7	82.4	14.2	2.5	(c)
South Carolina	1,354	189	162	38	129.4	10.6	6.3	.4
South Dakota	373	44	38	11	17.6	.8	1.7	.2
Tennessee	2,233	195	257	97	242.5	26.2	14.7	1.1
Texas	5,704	786	833	253	267.2	28.5	20.8	3.2
Utah	509	166	44	49	68.1	2.9	4.3	.5
Vermont	272	30	29	10	32.0	2.4	1.0	(c)
Virginia	2,281	976	303	141	163.5	4.4	10.7	1.5
Washington	2,083	388	205	81	317.8	21.3	15.5	1.1
West Virginia	1,176	143	122	84	163.1	14.8	6.2	1.3
Wisconsin	2,719	143	186	87	482.4	36.7	13.9	1.1
Wyoming	169	29	19	25	13.7	.5	1.6	.3
District of Columbia	269	573	42	14	66.1	2.8	11.7	.1

[a] Includes unemployment compensation for Federal employees, veterans, and railroad employees.
[b] Includes outlying areas and abroad.
[c] Rounds to less than $100 thousand.
Source: Department of Health and Human Services, Social Security Administration.

27. Employer and Employee Contributions for Social Insurance by Program

Selected Calendar Years 1929-1981[a]

(Millions)

Program	1929	1949	1959	1969	1979	1981
Total	$243	$5,895	$18,006	$54,953	$186,898	$238,120
Employee contributions	142	2,234	7,346	24,451	81,107	104,901
Old-age, survivors, and disability insurance	–	816	4,556	15,635	50,545	65,059
Hospital insurance	–	–	–	2,264	10,585	15,996
Supplementary medical insurance	–	–	–	908	2,704	3,700
State unemployment insurance	–	11	13	27	120	130
Railroad retirement	–	277	287	443	563	698
Federal civilian employees retirement	29	350	760	1,535	3,497	4,019
State and local employees retirement	47	330	1,114	2,718	6,691	7,618
Cash sickness compensation funds	–	48	88	343	798	930
Veterans life insurance (Government)	66	402	528	578	681	734
Self-employed contributions (OASDHI)	–	–	590	1,780	4,923	6,017
Employer contributions	101	3,661	10,070	28,722	105,791	133,219
Old-age, survivors, and disability insurance	–	816	4,556	15,621	50,479	64,984
Hospital insurance	–	–	–	2,263	10,555	15,955
State unemployment insurance	–	1,010	2,024	2,529	12,315	12,182
Federal unemployment tax	–	223	337	669	3,181	3,423
Railroad retirement	–	277	287	464	1,652	1,835
Railroad unemployment insurance	–	23	151	131	196	204
Federal civilian employees retirement	21	273	755	1,719	6,770	8,455
State and local employees retirement	72	420	1,559	4,513	16,839	21,800
Cash sickness compensation	–	2	6	19	54	85
Veterans life insurance	8	459	12	9	5	10
Workers' compensation	–	158	383	785	3,745	4,286

[a] Beginning in 1949, totals include employer contributions to workers' compensation systems, previously not classified as social insurance funds.
Source: Department of Commerce, Bureau of Economic Analysis.

28. Government Transfer Payments to Persons by Level of Government and Major Program

Selected Calendar Years 1939-1981

(Millions)

Program and level of government	1939	1949	1959	1969	1979	1981
Total government transfer payments to persons	$2,526	$11,722	$25,209	$62,762	$239,991	$323,939
Federal government, total	1,254	8,740	20,117	50,561	204,959	280,941
From social insurance funds, total	696	3,506	15,334	40,113	160,286	222,846
Old-age, survivors, and disability insurance	14	664	10,175	26,382	102,581	138,689
Hospital and medical insurance	—	—	—	6,536	29,238	43,310
Unemployment insurance	435	1,865	2,754	2,241	9,406	15,155
Railroad retirement	110	288	833	1,541	4,313	5,304
Federal civilian pensions	68	242	853	2,553	12,951	18,163
Veterans life insurance	69	433	655	739	1,080	1,314
Workers' compensation	—	14	64	121	717	911
Military retirement	64	298	686	2,661	10,649	14,021
Veterans benefits	448	4,596	3,873	5,884	13,333	14,755
Food stamp benefits	—	—	—	264	6,332	10,097
Black lung benefits	—	—	—	—	1,724	1,725
Other	46	340	224	1,639	12,635	17,497
State and local governments, total	1,272	2,982	5,092	12,201	35,032	42,998
From social insurance funds, total	157	470	1,603	4,402	15,838	20,160
Government pensions	157	325	1,219	3,516	13,304	17,000
Cash sickness compensation	—	31	113	357	695	910
Workers' compensation	—	114	271	529	1,839	2,250
Direct relief	1,024	2,169	3,199	6,644	14,068	16,995
General assistance	458	280	344	472	1,230	1,460
Aid to families with dependent children	566	475	934	3,538	12,838	15,535
Other categorical public assistance	—	1,414	1,921	2,634	1,839	2,175
Other	91	343	290	1,155	5,126	5,843

Source: Department of Commerce, Bureau of Economic Analysis.

Section II

SELECTED ECONOMIC SERIES

Table *Page*

Population and Employment

35 Total and Resident Population of the United States 51
36 Number of Households and Average Population per Household 51
37 Resident Population and Number of Households by State 52
38 Estimates and Projections of the Population by Age Groups 53
39 Labor Force by Employment Status 54
40 Estimates and Projections of the Civilian Labor Force by Sex and Age 55

National Output, Income, and Prices

41 Gross National Product by Purchaser and Type of Product 56
42 Rates of Change in Selected Economic Measures 57
43 Alternative Measures of Aggregate Income and Product in Current and in Constant (1972) Dollars 58
44 International Transactions of the United States 59
45 National Income by Distributive Shares 60
46 Sources of Government Receipts in Relation to National Income and Product 61
47 Total and Per Capita Personal Income by State 62
48 Disposable Personal Income in Current and in Constant (1972) Dollars and Personal Savings Rate 64
49 Number of Families and Unrelated Individuals and Median Income 65
50 Distribution of Families by Total Money Income in Constant (1981) Dollars 66
51 Persons Below the Poverty Level by Family Status and Age Group 67
52 Personal Consumption Expenditures by Type of Product or Service 68
53 Business Expenditures for New Plant and Equipment by Industry 69
54 Corporate Profits and Related Data by Industry 70
55 Sales, Profits, and Stockholders' Equity in Manufacturing Corporations 72
56 Profits of Nonfinancial Corporations and Related Data 73
57 Number, Receipts, and Net Profits of Business Firms by Form of Organization 74

(Continued)

Table *Page*

58 Number and Receipts of Business Firms by Size of Receipts and Form of Organization 74
59 Productivity and Related Data, Private Business Sector 75
60 Unit Labor Costs and Productivity in Manufacturing in Selected Countries 76
61 Industrial Production and Manufacturing Capacity Utilization 77
62 Capital Invested per Production Worker in Manufacturing 78
63 Ratio of Gross Fixed Capital Formation to Gross National Product in Selected Countries 79
64 New Public and Private Construction Activity 80
65 Value of New Public Construction by Type 81
66 Number of New Housing Starts 82
67 Income of Farm Operators in Current and in Constant (1967) Dollars 83
68 Indexes of Farm Output, Prices Received and Paid by Farmers, and Parity Ratio 84
69 Indexes of Producer Prices and Consumer Prices 85
70 Purchasing Power of the Dollar 86
71 Implicit Price Deflators for Gross National Product and Selected Components 87
72 Selected Bond Yields and Interest Rates 88

Selected Financial Data

73 Business Cycle Expansions and Contractions 89
74 Net Stock of Privately Owned Reproducible Tangible Wealth in Current and in Constant (1972) Dollars 90
75 Measures and Components of the Money Supply 91
76 Net Financial Investment of Households 92
77 Financial Assets and Liabilities of Households 93
78 Savings and Investment of Corporate Business 94
79 Sources of Gross Savings 95

35. Total and Resident Population of the United States[a]

July 1, Selected Years 1901-1982

(Thousands)

Year	Total population[b]	Population residing in United States	Year	Total population[b]	Population residing in United States
1901	77,585	77,585	1960	180,671	179,979
1912	95,331	95,331	1961	183,691	182,992
1921	108,541	108,541	1962	186,538	185,771
1926	117,399	117,399	1963	189,242	188,483
1931	124,149	124,040	1964	191,889	191,141
1933	125,690	125,579	1965	194,303	193,526
1935	127,362	127,250	1966	196,560	195,576
1937	128,961	128,825	1967	198,712	197,457
1939	131,028	130,880	1968	200,706	199,399
1941	133,402	133,121	1969	202,677	201,385
1943	136,739	134,245	1970	205,052	203,984
1945	139,928	132,481	1971	207,661	206,827
1947	144,126	143,446	1972	209,896	209,284
1949	149,188	148,665	1973	211,909	211,357
1950	151,684	151,235	1974	213,854	213,342
1951	154,287	153,310	1975	215,973	215,465
1952	156,954	155,687	1976	218,035	217,563
1953	159,565	158,242	1977	220,239	219,760
1954	162,391	161,164	1978	222,585	222,095
1955	165,275	164,308	1979	225,055	224,567
1956	168,221	167,306	1980	227,658	227,156
1957	171,274	170,371	1981	229,807	229,307
1958	174,141	173,320	1982	231,990	231,479
1959	177,073	176,289			

[a] Includes Alaska and Hawaii beginning 1960.
[b] Includes armed forces overseas beginning 1931.
Source: Department of Commerce, Bureau of the Census.

36. Number of Households and Average Population Per Household[a]

March, Selected Years 1900-1981[b]

(Number in Thousands)

Year	Number of households	Population per household	Year	Number of households	Population per household
1900[b]	15,964	4.76	1972	66,676	3.06
1910[b]	20,256	4.54	1973	68,251	3.01
1920[b]	24,352	4.34	1974	69,859	2.97
1930[b]	29,905	4.11	1975	71,120	2.94
1940[b]	34,949	3.67	1976	72,867	2.89
1950	43,554	3.37	1977	74,142	2.86
1955[b]	47,874	3.33	1978	76,030	2.81
1960	52,799	3.33	1979	77,330	2.78
1965	57,436	3.29	1980	80,776	2.76
1970	63,401	3.14	1981	82,368	2.73
1971	64,778	3.11			

[a] A "household" comprises all persons who occupy a housing unit; that is, an apartment or other group of rooms, or a room that constitutes separate living quarters. Data are not strictly comparable over time because of changes in the definition of household.
[b] Data for 1900 as of June; for 1920 as of January; for 1910, 1930, 1940, and 1955 as of April. Data for 1971 through 1979 not adjusted for consistency with 1980 census.
Source: Department of Commerce, Bureau of the Census.

37. Resident Population and Number of Households by State

Selected Years 1960-1982

State	Resident population (thousands)			Number of households (thousands)		
	April 1, 1960	April 1, 1970	July 1, 1982[a]	April 1, 1960	April 1, 1970	April 1, 1980
Total	179,323	203,302	231,534	53,021	63,450	80,377
Alabama	3,267	3,444	3,943	884	1,034	1,341
Alaska	226	303	438	57	79	131
Arizona	1,302	1,775	2,860	367	539	957
Arkansas	1,786	1,923	2,291	524	615	816
California	15,717	19,971	24,724	4,981	6,574	8,630
Colorado	1,754	2,210	3,045	529	691	1,061
Connecticut	2,535	3,032	3,153	753	933	1,094
Delaware	446	548	602	129	165	207
Florida	4,952	6,791	10,416	1,550	2,285	3,741
Georgia	3,943	4,588	5,639	1,070	1,369	1,872
Hawaii	633	770	994	153	203	294
Idaho	667	713	965	194	219	324
Illinois	10,081	11,110	11,448	3,085	3,502	4,043
Indiana	4,662	5,195	5,471	1,388	1,609	1,927
Iowa	2,758	2,825	2,905	841	896	1,053
Kansas	2,179	2,249	2,408	673	727	872
Kentucky	3,038	3,221	3,667	852	984	1,264
Louisiana	3,257	3,645	4,362	892	1,052	1,411
Maine	969	994	1,133	280	303	395
Maryland	3,101	3,924	4,265	863	1,175	1,461
Massachusetts	5,149	5,689	5,781	1,535	1,760	2,033
Michigan	7,823	8,882	9,109	2,239	2,653	3,195
Minnesota	3,414	3,806	4,133	992	1,154	1,446
Mississippi	2,178	2,217	2,551	568	637	827
Missouri	4,320	4,678	4,951	1,360	1,521	1,794
Montana	675	694	801	202	217	284
Nebraska	1,411	1,485	1,586	433	474	571
Nevada	285	489	881	92	160	304
New Hampshire	607	738	951	180	225	323
New Jersey	6,067	7,171	7,438	1,806	2,218	2,548
New Mexico	951	1,017	1,359	251	289	441
New York	16,782	18,241	17,659	5,248	5,914	6,340
North Carolina	4,556	5,084	6,019	1,205	1,510	2,041
North Dakota	632	618	670	173	182	228
Ohio	9,706	10,657	10,791	2,852	3,289	3,834
Oklahoma	2,328	2,559	3,177	735	851	1,119
Oregon	1,769	2,092	2,649	558	692	991
Pennsylvania	11,319	11,801	11,865	3,351	3,705	4,221
Rhode Island	859	950	958	257	292	339
South Carolina	2,383	2,591	3,203	604	734	1,030
South Dakota	681	666	691	195	201	242
Tennessee	3,567	3,926	4,651	1,003	1,213	1,618
Texas	9,580	11,199	15,280	2,778	3,434	4,929
Utah	891	1,059	1,554	242	298	449
Vermont	390	445	516	111	132	178
Virginia	3,967	4,651	5,491	1,074	1,391	1,863
Washington	2,853	3,413	4,245	894	1,106	1,540
West Virginia	1,860	1,744	1,948	521	547	686
Wisconsin	3,952	4,418	4,705	1,146	1,329	1,652
Wyoming	330	332	502	99	105	166
District of Columbia	764	757	631	252	263	253

[a] Provisional.

Source: Department of Commerce, Bureau of the Census.

39. Labor Force by Employment Status

Annual Averages for Selected Calendar Years 1929-1982[a]

(Numbers in Thousands)

Year	Total	Armed forces	Civilian labor force					Unemployment as a percent of civilian labor force
			Total	Employed			Unemployed	
				Total	Agricultural	Non-agricultural		
(Thousands of persons 14 years of age and over)								
1929...	49,440	260	49,180	47,630	10,450	37,180	1,550	3.2
1933...	51,840	250	51,590	38,760	10,090	28,670	12,830	24.9
1939...	55,600	370	55,230	45,750	9,610	36,140	9,480	17.2
1946...	60,970	3,450	57,520	55,250	8,320	46,930	2,270	3.9
(Thousands of persons 16 years of age and over)								
1947...	60,941	1,591	59,350	57,038	7,890	49,148	2,311	3.9
1948...	62,080	1,459	60,621	58,343	7,629	50,714	2,276	3.8
1949...	62,903	1,617	61,286	57,651	7,658	49.993	3,637	5.9
1950...	63,858	1,650	62.208	58,918	7,160	51,758	3,288	5.3
1951...	65,117	3,100	62,017	59,961	6,726	53,235	2,055	3.3
1952...	65,730	3,592	62,138	60,250	6,500	53,749	1,883	3.0
1953[b] .	66,560	3,545	63,015	61,179	6,260	54,919	1,834	2.9
1954...	66,993	3,350	63,643	60,109	6,205	53,904	3,532	5.5
1955...	68,072	3,049	65,023	62,170	6,450	55,722	2,852	4.4
1956...	69,409	2,857	66,552	63,799	6,283	57,514	2,750	4.1
1957...	69,729	2,800	66,929	64,071	5,947	58,123	2,859	4.3
1958...	70,275	2,636	67,639	63,036	5,586	57,450	4,602	6.8
1959...	70,921	2,552	68,369	64,630	5,565	59,065	3,740	5.5
1960[b] .	72,142	2,514	69,628	65,778	5,458	60,318	3,852	5.5
1961...	73,031	2,572	70,459	65,746	5,200	60,546	4,714	6.7
1962[b] .	73,442	2,827	70,614	66,702	4,944	61,759	3,911	5.5
1963...	74,571	2,737	71,833	67,762	4,687	63,076	4,070	5.7
1964...	75,830	2,738	73,091	69,305	4,523	64,782	3,786	5.2
1965...	77,178	2,722	74,455	71,088	4,361	66,726	3,366	4.5
1966...	78,893	3,122	75,770	72,895	3,979	68,915	2,875	3.8
1967...	80,793	3,446	77,347	74,372	3,844	70,527	2,975	3.8
1968...	82,272	3,534	78,737	75,920	3,817	72,103	2,817	3.6
1969...	84,240	3,506	80,734	77,902	3,606	74,296	2,832	3.5
1970...	86,059	3,188	82,771	78,678	3,463	75,215	4,093	4.9
1971...	87,198	2,816	84,382	79,367	3,394	75,972	5,016	5.9
1972[b] .	89,483	2,449	87,034	82,153	3,484	78,669	4,882	5.6
1973[b] .	91,755	2,326	89,429	85,064	3,470	81,594	4,365	4.9
1974...	94,178	2,229	91,949	86,794	3,515	83,279	5,156	5.6
1975...	95,955	2,180	93,775	85,846	3,406	82,438	7,929	8.5
1976...	98,302	2,144	96,158	88,752	3,331	85,421	7,406	7.7
1977...	101,142	2,133	99,009	92,017	3,283	88,734	6,991	7.1
1978[b] .	104,368	2,117	102,251	96,048	3,387	92,661	6,202	6.1
1979...	107,050	2,088	104,962	98,824	3,347	95,477	6,137	5.8
1980...	109,042	2,102	106,940	99,303	3,364	95,938	7,637	7.1
1981...	110,812	2,142	108,670	100,397	3,368	97,030	8,273	7.6
1982...	112,383	2,179	110,204	99,526	3,401	96,125	10,678	9.7

[a] Beginning in 1960, data include Alaska and Hawaii.
[b] Not strictly comparable with previous data due to population adjustments.
Source: Department of Labor, Bureau of Labor Statistics.

40. Estimates and Projections of the Civilian Labor Force by Sex and Age

Annual Averages in Selected Calendar Years 1975-1990

(Thousands)

Sex and age cohort	Actual		Projected					
			High growth		Intermediate growth		Low growth	
	1975	1979	1985	1990	1985	1990	1985	1990
Total								
Total, 16 and over...	92,613	102,908	114,985	122,375	118,252	128,123	111,706	117,394
16 to 24	22,266	24,781	24,446	22,607	25,108	23,916	23,922	21,899
16 to 19..........	8,799	9,512	8,563	8,410	8,780	8,852	8,423	8,189
20 to 24..........	13,467	15,268	15,883	14,197	16,328	15,064	15,499	13,710
25 to 54	56,182	63,336	75,679	85,616	77,636	88,873	73,604	82,485
25 to 34..........	22,310	26,959	32,931	35,021	34,109	36,787	31,784	33,509
35 to 44..........	16,781	19,467	25,869	31,253	26,447	32,317	25,237	30,198
45 to 54..........	17,091	16,911	16,879	19,342	17,080	19,769	16,583	18,778
55 and over	14,165	10,792	14,860	14,152	15,508	15,334	14,180	13,010
55 to 64..........	11,226	11,719	11,825	11,101	12,205	11,752	11,340	10,293
65 and over	2,939	2,435	3,035	3,051	3,303	3,582	2,840	2,717
Male								
Total, 16 and over...	55,615	59,517	63,600	65,880	64,825	68,174	62,458	63,888
16 to 24	12,158	13,270	12,592	11,282	12,873	11,833	12,445	11,099
16 to 19..........	4,760	5,031	4,387	4,216	4,521	4,489	4,344	4,158
20 to 24..........	7,398	8,239	8,205	7,066	8,352	7,344	8,101	6,941
25 to 54	34,589	37,180	42,029	46,147	42,473	46,988	41,584	45,287
25 to 34..........	13,854	15,792	17,976	18,453	18,239	18,934	17,796	18,113
35 to 44..........	10,288	11,337	14,252	16,672	14,353	16,873	14,116	16,393
45 to 54..........	10,426	10,051	9,801	11,022	9,881	11,181	9,672	10,781
55 and over	8,888	5,068	8,979	8,451	9,479	9,353	8,429	7,502
55 to 64..........	6,982	7,140	7,122	6,625	7,393	7,090	6,725	5,963
65 and over	1,906	1,290	1,857	1,826	2,086	2,263	1,704	1,539
Female								
Total, 16 and over...	36,998	43,391	51,385	56,495	53,427	59,949	49,248	53,501
16 to 24	10,108	11,511	11,854	11,325	12,235	12,083	11,477	10,800
16 to 19..........	4,039	4,481	4,176	4,194	4,259	4,363	4,079	4,031
20 to 24..........	6,069	7,029	7,678	7,131	7,976	7,720	7,398	6,769
25 to 54	21,613	26,156	33,650	39,469	35,163	41,885	32,020	37,198
25 to 34..........	8,456	11,167	14,955	16,568	15,870	17,853	13,988	15,396
35 to 44..........	6,493	8,130	11,617	14,581	12,094	15,444	11,121	13,805
45 to 54..........	6,665	6,860	7,078	8,320	7,199	8,588	6,911	7,997
55 and over	5,277	5,724	5,881	5,701	6,029	5,981	5,751	5,508
55 to 64..........	4,244	4,579	4,703	4,476	4,812	4,662	4,615	4,330
65 and over	1,033	1,145	1,178	1,225	1,217	1,319	1,136	1,178

Source: Department of Labor, Bureau of Labor Statistics.

33. Tax Revenues in Relation to Gross Domestic Product in Selected Countries[a]

Selected Years 1960-1980[b]

Country	Total taxes as a percent of gross domestic product									Per capita taxes
	1960	1965	1970	1975	1976	1977	1978	1979	1980	1980[c]
Australia	23.5	24.41	25.38	29.14	29.68	29.67	28.78	29.70	30.87	$3,129
Austria	30.5	34.64	35.65	38.57	38.49	39.14	41.46	40.97	41.34	4,238
Belgium	26.5	31.21	35.96	41.82	42.38	43.77	45.04	45.62	44.74	5,287
Canada	24.2	25.94	32.00	32.93	32.51	31.81	31.48	31.41	32.88	3,602
Denmark	25.4	29.90	40.38	41.35	41.55	41.99	43.43	44.65	45.67	5,915
Finland	27.7	30.13	32.18	36.15	39.94	39.50	36.41	34.89	35.27	3,683
France	n.a.	34.97	35.58	37.44	39.36	39.42	39.50	41.08	42.59	5,176
Germany	31.3	31.59	32.80	35.68	36.68	37.91	37.73	37.47	37.37	4,972
Greece	n.a.	20.58	24.30	24.64	27.27	27.59	27.93	27.73	26.48	1,107
Ireland	22.0	26.02	31.23	32.10	35.61	34.61	32.87	33.07	36.71	1,906
Italy	34.4	27.25	27.91	28.98	30.27	30.89	31.26	30.28	32.40	2,238
Japan	18.2	17.75	19.72	21.01	21.90	22.47	24.24	24.82	26.06	2,355
Luxembourg	n.a.	30.60	32.00	43.44	43.87	48.37	49.14	44.94	45.83	5,760
Netherlands	30.1	35.48	39.89	45.80	45.43	43.97	44.58	45.07	46.19	5,474
New Zealand	27.3	24.55	26.57	30.05	30.12	33.06	30.83	31.18	31.71	2,359
Norway	31.2	33.22	39.19	44.82	46.19	47.20	46.53	45.68	47.31	6,645
Portugal	16.3	18.57	23.21	24.82	26.96	27.42	26.58	25.90	29.83	724
Spain	n.a.	14.73	17.22	19.60	19.61	21.54	22.89	23.40	24.45	1,376
Sweden	27.2	35.91	40.71	44.10	48.54	50.88	51.40	49.98	49.63	7,382
Switzerland	21.3	20.71	23.81	29.61	31.30	31.63	31.58	31.08	30.79	4,902
Turkey	n.a.	14.93	17.63	20.67	21.18	21.68	21.29	20.98	19.07	241
United Kingdom	28.5	30.80	37.51	35.91	35.56	35.24	33.78	33.51	36.14	3,373
United States	26.6	26.51	30.10	30.18	29.29	30.30	30.19	31.32	30.72	3,408

[a] Tax revenues collected by all levels of government, recorded on a cash basis.
[b] Primarily calendar years; however, data from some countries recorded on a fiscal year basis.
[c] In U.S. dollars.
Source: Organization for Economic Cooperation and Development.

34. Percentage Distribution of Tax Revenues in Selected Countries by Source

Fiscal Year 1980

Country	All taxes	Taxes on income and profits[a]		Social security taxes			Taxes on goods and services			Property taxes[d]	Other taxes[e]
		Individual income	Corporate profits	Total[b]	Employers' share	Employees' share	Total[c]	Consumption taxes			
								General	Specific		
Australia	100.00	43.67	11.95	–	–	–	31.18	5.23	22.38	8.34	4.85
Austria	100.00	23.20	3.43	31.40	16.27	13.25	31.32	20.00	10.39	2.81	7.84
Belgium	100.00	35.25	5.72	30.71	19.65	8.65	25.59	16.43	8.11	2.59	.14
Canada	100.00	34.02	11.34	10.41[f]	–	–	32.82	11.66	12.72	9.22	2.19
Denmark	100.00	51.40	3.21	1.77	.75	1.02	37.32	22.15	13.36	6.17	.13
Finland	100.00	44.80	4.45	8.46	8.46	–	40.11	20.11	19.61	2.00	.18
France	100.00	12.92	5.04	43.16	29.03	11.38	29.98	21.05	8.10	3.55	5.35
Germany	100.00	29.92	5.51	34.10	18.06	15.48	26.99	16.79	8.99	2.63	.85
Greece	100.00	13.91	4.19	28.70[f]	–	–	44.15	22.08	19.87	7.73	1.32
Ireland	100.00	32.04	4.55	14.32	9.24	5.08	43.55	14.79	28.05	5.19	.35
Italy	100.00	24.69	8.34	35.71	22.24	5.74	26.97	15.78	10.38	4.28	.01
Japan	100.00	24.22	17.28	29.02	14.76	10.21	16.35	–	14.15	8.20	4.93
Luxembourg	100.00	27.36	16.45	30.31	16.72	11.80	19.50	10.72	8.21	5.66	.72
Netherlands	100.00	26.32	6.61	38.15	17.83	15.58	24.76	15.86	6.86	3.89	.27
New Zealand	100.00	61.67	7.77	–	–	–	22.30	10.22	11.19	7.85	.41
Norway	100.00	34.01	13.22	15.16	15.16	–	35.37	18.27	16.58	1.74	.50
Portugal	100.00	–	–	26.99	17.75	8.70	40.12	16.20	23.18	1.45	31.44
Spain	100.00	20.22	5.56	48.21	37.49	10.72	20.55	6.69	18.45	4.53	.93
Sweden	100.00	40.97	2.45	28.63	27.40	–	24.31	13.34	9.52	.93	2.71
Switzerland	100.00	35.68	5.80	30.77	10.47	10.35	20.43	9.12	9.73	7.32	–
Turkey	100.00	49.52	4.71	5.76	–	–	29.14	–	28.69	6.16	4.71
United Kingdom	100.00	30.02	7.69	16.87	9.91	6.56	28.81	14.09	13.11	12.09	4.52
United States	100.00	36.80	10.13	26.41	15.56	10.12	16.61	6.62	7.80	10.04	.01

[a] Includes taxes on capital gains.
[b] Includes taxes on self-employed.
[c] Includes import duties, profits of public fiscal monopolies, licenses, and other business taxes.
[d] Includes taxes on movable and immovable property, net wealth taxes, and estate and gift taxes.
[e] Includes general and selective taxes on payrolls which are not earmarked for social security purposes, and other taxes not elsewhere specified.
[f] Unallocable.
Source: Organization for Economic Cooperation and Development.

38. Estimates and Projections of the Population by Age Groups[a]

July 1, Selected Years 1960-2000

(Millions)

Age group	1960	1970	1975	1980	1985	1990	2000
Total	180.7	205.1	216.0	227.7	238.6	249.7	268.0
Under 5 years	20.3	17.2	16.1	16.4	18.5	19.2	17.6
5 to 13 years	33.0	36.7	33.9	31.1	29.6	32.2	34.4
14 to 17 years	11.2	15.9	17.1	16.1	14.7	12.9	15.4
18 to 24 years	16.1	24.7	28.0	30.3	28.7	25.8	24.6
25 to 34 years	22.9	25.3	31.5	37.6	41.8	43.5	36.4
35 to 44 years	24.2	23.2	22.8	25.9	32.0	37.8	43.7
45 to 54 years	20.6	23.3	23.8	22.7	22.5	25.4	37.1
55 to 64 years	15.6	18.7	20.0	21.8	22.2	21.1	23.8
65 and over	16.7	20.1	22.7	25.7	28.7	31.8	35.0

[a] Total population includes armed forces abroad. The following assumptions were made in deriving the projections: future mortality reflects the recent decline in age-specific death rates; life expectancy by the year 2000 will increase slightly from 1976 levels; net immigration will be 400,000 per year; the ultimate cohort fertility rate will be at the replacement level figure of 2.1; in the short term, assumptions about future fertility have been lowered slightly to reflect recent trends in annual fertility and in the birth expectations of young married women.

Source: Department of Commerce, Bureau of the Census.

42. Rates of Change in Selected Economic Measures

Calendar Years 1950-1982[a]

Year	Gross national product			Civilian labor force	Civilian employment	Productivity[b]	Consumer price index
	Current dollars	Constant 1972 dollars	Implicit price deflator				
1950	10.9	8.7	2.1	1.5	2.2	7.9	1.0
1951	15.5	8.3	6.6	-.3	1.8	2.8	7.9
1952	5.2	3.7	1.4	.2	.5	3.2	2.2
1953	5.4	3.8	1.6	1.4[c]	1.5[c]	3.2	.8
1954	.0	-1.2	1.2	1.0	-1.7	1.6	.5
1955	9.0	6.7	2.2	2.2	3.4	4.0	-.4
1956	5.4	2.1	3.2	2.4	2.6	1.0	1.5
1957	5.3	1.8	3.4	.6	-.4	2.5	3.6
1958	1.3	-.4	1.7	1.1	-1.6	3.1	2.7
1959	8.5	6.0	2.4	1.1	2.5	3.2	.8
1960	3.8	2.2	1.6	1.8[c]	1.8[c]	1.5	1.6
1961	3.6	2.6	.9	1.2	.0	3.3	1.0
1962	7.7	5.8	1.8	.2[c]	1.5[c]	3.8	1.1
1963	5.6	4.0	1.5	1.7	1.6	3.7	1.2
1964	6.9	5.3	1.5	1.8	2.3	4.3	1.3
1965	8.4	6.0	2.2	1.9	2.6	3.5	1.7
1966	9.4	6.0	3.2	1.8	2.5	3.1	2.9
1967	5.8	2.7	3.0	2.1	2.0	2.2	2.9
1968	9.2	4.6	4.4	1.8	2.1	3.3	4.2
1969	8.1	2.8	5.1	2.5	2.6	.2	5.4
1970	5.2	-.2	5.4	2.5	1.0	.8	5.9
1971	8.6	3.4	5.0	1.9	.9	3.6	4.3
1972	10.1	5.7	4.2	3.1[c]	3.5[c]	3.5	3.3
1973	11.8	5.8	5.8	2.8[c]	3.5	2.6	6.2
1974	8.1	-.6	8.8	2.8	2.0	-2.4	11.0
1975	8.0	-1.2	9.3	2.0	-1.1	2.2	9.1
1976	10.9	5.4	5.2	2.5	3.4	3.3	5.8
1977	11.7	5.5	5.8	3.0	3.7	2.4	6.5
1978	12.8	5.0	7.4	3.3[c]	4.4[c]	.6	7.7
1979	11.7	2.8	8.6	2.7	2.9	-.9	11.3
1980	8.9	-.4	9.3	1.9	.5	-.7	13.5
1981	11.6	1.9	9.4	1.6	1.1	1.8	10.4
1982	4.1	-1.8	6.0	1.4	-.9	.4	6.1

[a] Computed from total or average level for year. Data for 1982 are preliminary.

[b] Output per hour of all persons in private business sector.

[c] Not entirely comparable with earlier data because of adjustments in population data.

Source: Department of Commerce, Bureau of Economic Analysis; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

43. Alternative Measures of Aggregate Income and Product in Current and in Constant (1972) Dollars

Calendar Years 1929-1981

(Billions)

Year	Current dollars				Constant 1972 dollars[a]		
	Gross national product	Net national product	National income	Personal income	Gross national product	Net national product	National income
1929	$103.4	$93.7	$84.8	$85.0	$315.7	$282.1	$255.1
1930	90.7	81.1	73.8	76.3	285.6	251.4	230.9
1931	76.1	67.2	58.7	65.5	263.5	229.2	206.1
1932	58.3	50.5	42.4	50.1	227.1	193.1	173.4
1933	55.8	48.4	39.9	47.0	222.1	189.1	168.5
1934	65.3	57.5	48.6	53.7	239.1	206.7	183.6
1935	72.5	64.8	56.4	60.3	260.0	228.1	205.4
1936	82.7	74.9	64.2	68.5	295.5	263.8	233.7
1937	90.9	82.3	72.4	73.8	310.2	278.2	250.4
1938	85.0	76.2	66.0	68.0	296.7	264.4	235.7
1939	90.9	82.2	71.4	72.4	319.8	287.7	255.6
1940	100.0	91.0	79.7	77.9	344.1	311.8	278.2
1941	125.0	115.0	102.7	95.4	400.4	367.3	332.2
1942	158.5	147.3	135.9	122.6	461.7	428.3	395.7
1943	192.1	180.7	169.3	150.8	531.6	498.9	466.8
1944	210.6	198.9	182.1	164.5	569.1	537.0	493.6
1945	212.4	200.2	180.7	170.0	560.4	528.1	480.6
1946	209.8	195.8	178.6	177.6	478.3	444.3	402.1
1947	233.1	215.7	194.9	190.1	470.3	434.2	389.7
1948	259.5	239.3	219.9	209.0	489.8	451.3	410.9
1949	258.3	236.5	213.6	206.4	492.2	451.5	406.8
1950	286.5	263.0	237.6	227.2	534.8	492.0	442.2
1951	330.8	303.6	274.1	254.9	579.4	534.1	479.5
1952	348.0	318.7	287.9	271.8	600.8	553.2	499.1
1953	366.8	335.8	302.1	287.7	623.6	573.8	516.7
1954	366.8	334.1	301.1	289.6	616.1	564.0	506.5
1955	400.0	365.3	330.5	310.3	657.5	603.3	543.3
1956	421.7	383.0	349.4	332.6	671.6	615.1	558.0
1957	444.0	402.3	365.2	351.0	683.8	625.2	565.2
1958	449.7	406.2	366.9	361.1	680.9	620.6	558.3
1959	487.9	443.0	400.8	384.4	721.7	660.1	596.2
1960	506.5	460.2	415.7	402.3	737.2	673.9	609.7
1961	524.6	477.0	428.8	417.8	756.6	691.6	622.5
1962	565.0	516.1	462.0	443.6	800.3	733.4	657.4
1963	596.7	546.1	488.5	466.2	832.5	763.5	684.9
1964	637.7	584.8	524.9	499.2	876.4	804.8	724.2
1965	691.1	635.0	572.4	540.7	929.3	854.5	770.9
1966	756.0	695.3	628.1	588.2	984.8	906.2	816.0
1967	799.6	733.7	662.2	630.0	1,011.4	928.7	836.4
1968	873.4	801.3	722.5	690.6	1,058.1	971.1	877.4
1969	944.0	864.0	779.3	754.7	1,087.6	996.0	899.5
1970	992.7	904.7	810.7	811.1	1,085.6	989.5	888.8
1971	1,077.6	981.1	871.5	868.4	1,122.4	1,022.2	911.8
1972	1,185.9	1,079.5	963.6	951.4	1,185.9	1,079.5	963.6
1973	1,326.4	1,209.9	1,086.2	1,065.2	1,255.0	1,144.2	1,024.2
1974	1,434.2	1,298.2	1,160.7	1,168.6	1,248.0	1,131.9	1,009.9
1975	1,549.2	1,389.9	1,239.4	1,265.0	1,233.9	1,113.1	988.9
1976	1,718.0	1,543.0	1,379.2	1,391.2	1,298.2	1,173.1	1,043.0
1977	1,918.3	1,723.2	1,550.5	1,540.4	1,369.7	1,239.9	1,105.4
1978	2,163.9	1,941.4	1,760.3	1,732.7	1,438.6	1,302.7	1,165.0
1979	2,417.8	2,161.7	1,966.7	1,951.2	1,479.4	1,336.4	1,194.8
1980	2,633.1	2,339.9	2,117.1	2,160.4	1,474.0	1,324.4	1,177.6
1981	2,937.7	2,607.6	2,352.5	2,415.8	1,502.6	1,347.0	1,200.8

[a] No appropriate deflator is available for personal income. See Table 48 for disposable personal income in 1972 dollars.
Source: Department of Commerce, Bureau of Economic Analysis.

44. International Transactions of the United States

Calendar Years 1978-1981

(Millions)

Item	1978	1979	1980	1981
Merchandise trade balance	$-33,759	$-27,346	$-25,338	$-27,889
Balance on goods and services[a]	-9,743	5,095	8,303	11,079
Current account transactions, balance	-14,773	-466	1,520	4,471
Export of goods and services[b]	220,137	286,772	342,102	372,892
Merchandise, excluding military	142,054	184,473	224,237	236,254
Transfers under military sales, contracts, and grants, net	7,973	6,549	8,306	9,747
Transportation and travel	17,185	20,625	24,137	27,327
Income on U.S. investments abroad[c]	42,245	64,129	72,686	85,945
Miscellaneous services[d]	10,680	10,996	12,739	13,619
Imports of goods and services	-229,880	-281,677	-333,800	-361,813
Merchandise, excluding military	-175,813	-211,819	-249,575	-264,143
Military expenditures, direct	-7,352	-8,584	-10,777	-11,288
Transportation and travel	-20,310	-23,054	-25,077	-27,558
Income on foreign investments in the U.S.[e]	-21,680	-32,914	-42,776	-52,908
Miscellaneous services[d]	-4,725	-5,306	-5,595	-5,917
Unilateral transfers, net[f]	-5,030	-5,561	-6,783	-6,608
Capital account transactions				
U.S. Government capital flows[g]	-6	1,144	-1,920	-2,274
U.S. direct investment abroad	-16,056	-25,222	-19,238	-8,691
Foreign direct investment in the U.S.	7,897	11,877	13,666	21,301
Foreign purchases of U.S. securities other than Treasury issues	2,254	1,351	5,457	7,109
Short-term private capital flows and other long-term capital transactions, net[h]	-23,116	-277	-36,235	-48,497
Allocation of special drawing rights (SDRs)	—	1,139	1,152	1,093
Errors and omissions	11,866	25,212	28,870	25,809
Official reserve transactions balance				
Financed by changes in:				
Increase (-) in U.S. official reserve assets	732	-1,133	-8,155	-5,175
Increase (+) in foreign official assets in the U.S.	31,202	-13,624	14,881	4,854

[a] Equal to net exports of goods and services in the national income and products accounts of the United States.

[b] Excludes transfers under military grants of $236 million in 1978, $465 million in 1979, $631 million in 1980, and $602 million in 1981.

[c] Includes direct investments, other private assets, and U.S. Government assets.

[d] Includes fees and royalties from direct investments and unaffiliated foreigners, and other private and public services.

[e] Includes private and public payments.

[f] Includes private remittances, U.S. Government grants (excluding military), U.S. Government pensions and other transfers.

[g] Includes net U.S. Government assets and U.S. Government liabilities to other than foreign official reserve agencies.

[h] Long-term transactions include U.S. purchases of foreign securities, and changes in claims and liabilities reported by banking and nonbanking concerns.

Source: Department of Commerce, Bureau of Economic Analysis.

41. Gross National Product by Purchaser and Type of Product

Selected Calendar Years 1929-1981

(Billions)

Item	1929	1949	1959	1969	1979	1981
Gross national product	$103.4	$258.3	$487.9	$944.0	$2,417.8	$2,937.7
Personal consumption expenditures	77.3	178.1	310.8	581.8	1,507.2	1,843.2
Durable goods	9.2	25.0	42.4	85.7	213.4	234.6
Nondurable goods	37.7	94.9	146.4	247.8	600.0	734.5
Services	30.3	58.2	121.9	248.2	693.7	874.1
Gross private domestic investment	16.2	35.3	78.1	149.3	423.0	471.5
Fixed investment	14.5	38.4	72.5	139.5	408.8	451.1
Nonresidential	10.6	24.4	45.9	101.2	290.2	346.1
Residential structures	3.9	13.9	26.6	38.2	118.6	104.9
Change in business inventories	1.7	-3.1	5.7	9.8	14.3	20.5
Net exports of goods and services	1.1	6.5	1.4	4.2	13.2	26.0
Government purchases of goods and services	8.8	38.4	97.6	208.8	474.4	596.9
Federal	1.4	20.4	53.9	97.6	168.3	228.9
National defense	–	13.2	45.6	76.3	111.8	153.7
Other	–	7.2	8.3	21.2	56.5	75.2
State and local	7.4	18.0	43.7	111.2	306.0	368.0

Source: Department of Commerce, Bureau of Economic Analysis.

45. National Income by Distributive Shares

Selected Calendar Years 1929-1981

(Billions)

Item	1929	1939	1949	1959	1969	1979	1981
National income	$84.8	$71.4	$213.6	$400.8	$779.3	$1,966.7	$2,352.5
Compensation of employees	51.1	48.1	141.3	279.6	572.9	1,458.1	1,767.6
Wages and salaries	50.5	46.0	134.7	258.9	515.7	1,237.4	1,494.0
Government and government enterprises	5.0	8.2	20.8	46.0	105.5	236.0	283.1
Other	45.5	37.7	113.9	212.9	410.1	1,001.4	1,210.9
Supplements to wages and salaries	.6	2.1	6.6	20.6	57.2	220.7	273.6
Employer contributions for social insurance	.1	1.5	3.7	10.1	28.7	105.8	133.2
Other labor income	.5	.6	2.9	10.6	28.5	114.9	140.4
Proprietors' income with inventory valuation and capital consumption adjustments	15.0	11.8	36.4	47.6	67.0	132.1	124.7
Business and professional	8.9	7.4	23.6	36.7	52.5	100.2	100.7
Proprietors' income	8.8	7.6	22.2	35.3	51.9	103.2	100.3
Inventory valuation adjustment	.1	-.2	.5	([a])	-.5	-2.9	-1.6
Capital consumption adjustment	-.1	([a])	.9	1.4	1.1	-.1	2.1
Farm	6.1	4.4	12.8	10.9	14.6	31.9	24.0
Proprietors' income with inventory valuation adjustment	6.3	4.5	13.5	11.9	15.7	37.8	31.8
Capital consumption adjustment	-.2	-.1	-.7	-1.0	-1.2	-5.9	-7.9
Rental income of persons	4.9	2.6	6.1	13.6	19.6	27.9	33.9
Corporate profits with inventory valuation and capital consumption adjustments	9.0	5.3	27.1	49.6	85.1	194.8	190.6
Corporate profits before tax	10.0	7.2	29.2	52.6	86.7	252.7	232.1
Corporate profits tax liability	1.4	1.4	10.2	23.6	39.5	87.6	81.2
Corporate profits after tax	8.6	5.7	19.0	28.9	47.2	165.1	150.9
Dividends	5.8	3.8	7.2	12.2	22.5	52.7	65.1
Undistributed profits	2.8	2.0	11.8	16.7	24.7	112.4	85.8
Inventory valuation adjustment	.5	-.7	1.9	-.3	-5.9	-43.1	-24.6
Capital consumption adjustment	-1.4	-1.1	-3.9	-2.7	4.3	-14.8	-16.8
Net interest	4.7	3.6	2.7	10.3	34.8	153.8	235.7

[a] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

46. Sources of Government Receipts in Relation to National Income and Product

Selected Calendar Years 1929-1981

(Billions)

Item	1929	1949	1959	1969	1979	1981
Total government receipts[a]	$11.3	$55.9	$129.4	$296.7	$765.1	$957.3
Less: Nontax receipts[b]	1.1	2.3	3.5	11.2	38.0	52.8
Equals: Tax receipts[c]	10.2	53.6	125.9	285.5	727.1	904.5
Gross national product	103.4	258.3	487.9	944.0	2,417.8	2,937.7
Less: Capital consumption allowances	9.7	21.8	44.9	80.0	256.0	330.1
Equals: Net national product	93.7	236.5	443.0	864.0	2,161.7	2,607.6
Less: *Indirect business tax and nontax liability*	7.1	21.3	41.8	86.6	189.6	251.3
Business transfer payments	.6	.8	1.8	3.9	10.3	12.4
Statistical discrepancy	1.1	.6	-1.3	-3.9	-1.5	-1.9
Plus: Current surplus of government enterprises minus subsidies	-.2	-.3	.1	1.9	3.4	6.6
Equals: National income	84.8	213.6	400.8	779.3	1,966.7	2,352.5
Less: *Corporate profits tax liability*	1.4	10.2	23.6	39.5	87.6	81.2
Contributions for social insurance	.2	5.9	18.0	55.0	186.9	238.1
Undistributed corporate profits	2.8	11.8	16.7	24.7	112.4	85.8
Dividends	5.8	7.2	12.2	22.5	52.7	65.1
Net interest	4.7	2.7	10.3	34.8	153.8	235.7
Corporate inventory valuation adjustment	.5	1.9	-.3	-5.9	-43.1	-24.6
Capital consumption adjustment	-1.4	-3.9	-2.7	4.3	-14.8	-16.8
Wage accruals less disbursements	—	([d])	—	—	-.2	([d])
Plus: Government transfers to persons	.9	11.7	25.2	62.8	240.0	323.9
Personal interest income	6.9	8.7	22.5	61.1	218.7	329.0
Personal dividend income	5.8	7.2	12.2	22.4	50.8	62.5
Business transfer payments	.6	.8	1.8	3.9	10.3	12.4
Equals: Personal income	85.0	206.4	384.4	754.7	1,951.2	2,415.8
Less: *Personal tax and nontax payments*	2.6	18.5	46.0	115.7	301.0	386.7
Equals: Disposable personal income	82.4	187.9	338.4	638.9	1,650.2	2,029.1
Less: Personal outlays	79.1	180.4	317.3	598.3	1,553.5	1,898.9
Equals: Personal savings	3.3	7.5	21.1	40.6	96.7	130.2

[a] Sum of entries in italics (indirect business tax and nontax liability, corporate profits tax liability, contributions for social insurance, and personal tax and nontax payments).

[b] Consists mainly of charges for products and services not accounted for under government enterprises, fines and penalties, rents and royalties, donations, and special assessments for operation.

[c] See Table 32.

[d] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

47. Total and Per Capita Personal Income by State[a]

Selected Calendar Years 1961-1981

State	Total personal income (millions)						Per capita personal income					
	1961	1971	1978	1979	1980	1981	1961	1971	1978	1979	1980	1981
Total	$414,285	$861,904	$1,726,732	$1,943,579	$2,153,593	$2,405,598	$2,264	$4,167	$7,775	$8,655	$9,480	$10,491
Alabama	5,099	10,910	23,804	26,457	29,116	32,198	1,538	3,119	6,208	6,837	7,467	8,219
Alaska	626	1,579	4,407	4,578	5,089	5,667	2,632	4,989	10,957	11,345	12,635	13,763
Arizona	2,884	7,518	17,748	21,105	24,037	27,256	2,050	3,965	7,049	7,999	8,823	9,754
Arkansas	2,651	5,879	13,667	15,304	16,311	18,467	1,468	2,981	6,099	6,744	7,119	8,044
California	45,676	95,653	200,358	228,882	258,553	288,481	2,769	4,701	8,773	9,842	10,896	11,923
Colorado	4,315	9,708	22,155	25,687	29,058	33,256	2,340	4,215	8,008	9,015	10,035	11,215
Connecticut	7,689	15,606	28,182	31,785	35,936	40,164	2,973	5,098	9,106	10,253	11,536	12,816
Delaware	1,269	2,688	4,912	5,427	6,013	6,640	2,753	4,756	8,212	9,063	10,079	11,095
Florida	10,383	28,921	66,938	77,674	90,268	103,502	1,980	4,038	7,330	8,202	9,153	10,165
Georgia	6,821	16,760	35,317	39,732	44,090	49,797	1,699	3,558	6,681	7,370	8,049	8,934
Hawaii	1,541	3,823	7,782	8,719	9,862	10,823	2,397	4,830	8,379	9,178	10,196	11,036
Idaho	1,304	2,605	6,234	6,866	7,673	8,574	1,906	3,526	6,843	7,362	8,110	8,937
Illinois	27,558	53,649	100,784	112,010	119,475	132,675	2,720	4,788	8,814	9,806	10,437	11,576
Indiana	10,408	20,999	41,430	46,148	48,774	53,147	2,200	4,000	7,607	8,429	8,863	9,720
Iowa	5,835	11,168	23,473	25,707	27,042	30,362	2,117	3,916	8,041	8,813	9,260	10,474
Kansas	4,842	9,129	18,681	21,780	23,406	25,762	2,186	4,064	8,008	9,279	9,881	10,813
Kentucky	5,130	10,824	23,077	25,944	27,717	30,836	1,680	3,282	6,390	7,120	7,552	8,420
Louisiana	5,583	11,988	27,127	30,792	35,768	41,001	1,699	3,231	6,660	7,439	8,487	9,518
Maine	1,832	3,503	7,016	7,787	8,647	9,669	1,841	3,448	6,290	6,922	7,671	8,535
Maryland	7,713	18,407	35,459	39,373	43,954	48,929	2,428	4,576	8,419	9,323	10,399	11,477
Massachusetts	13,241	26,345	46,182	51,538	57,733	64,248	2,537	4,591	8,042	8,969	10,039	11,128
Michigan	18,281	39,068	77,776	85,981	91,650	99,314	2,316	4,355	8,452	9,296	9,876	10,790
Minnesota	7,499	15,738	31,911	35,951	39,591	44,087	2,161	4,086	7,969	8,903	9,687	10,768
Mississippi	2,840	6,238	13,750	15,355	16,800	18,749	1,287	2,754	5,526	6,122	6,650	7,408
Missouri	9,359	18,589	35,570	39,925	42,851	47,682	2,152	3,936	7,302	8,166	8,693	9,651
Montana	1,364	2,515	5,548	6,021	6,637	7,458	1,960	3,537	7,076	7,630	8,417	9,410

(Continued)

47. Total and Per Capita Personal Income by State[a]—Continued

Selected Calendar Years 1961-1981

State	Total personal income (millions)						Per capita personal income					
	1961	1971	1978	1979	1980	1981	1961	1971	1978	1979	1980	1981
Nebraska	3,012	5,974	11,855	13,505	14,071	16,346	2,083	3,971	7,596	8,633	8,941	10,366
Nevada	893	2,546	6,386	7,490	8,612	9,782	2,836	4,897	8,873	9,790	10,746	11,576
New Hampshire	1,375	3,005	6,526	7,428	8,336	9,350	2,225	3,943	7,306	8,146	9,034	9,994
New Jersey	17,281	36,527	65,134	72,184	80,587	89,788	2,758	5,016	8,854	9,970	10,906	12,127
New Mexico	1,813	3,452	8,129	9,211	10,281	11,324	1,879	3,278	6,493	7,193	7,889	8,529
New York	47,539	90,963	147,709	162,484	180,573	201,823	2,786	4,953	8,336	9,214	10,256	11,466
North Carolina	7,680	17,736	37,161	41,336	45,810	51,494	1,647	3,410	6,475	7,125	7,780	8,649
North Dakota	1,036	2,287	4,862	5,251	5,415	6,725	1,616	3,649	7,472	8,052	8,277	10,213
Ohio	23,004	44,730	84,886	94,328	102,121	111,179	2,335	4,167	7,863	8,735	9,436	10,313
Oklahoma	4,481	9,158	20,842	24,180	27,634	31,771	1,883	3,498	7,155	8,141	9,112	10,247
Oregon	4,061	8,504	19,686	22,336	24,463	26,526	2,272	3,956	7,844	8,663	9,270	10,008
Pennsylvania	25,782	48,942	90,905	101,372	111,622	123,096	2,263	4,118	7,662	8,538	9,384	10,370
Rhode Island	1,950	3,950	7,105	7,901	8,723	9,676	2,273	4,098	7,422	8,259	9,188	10,153
South Carolina	3,517	8,432	18,274	20,548	22,722	25,457	1,460	3,168	6,009	6,657	7,268	8,039
South Dakota	1,254	2,284	4,582	5,154	5,335	6,056	1,810	3,401	6,648	7,480	7,712	8,833
Tennessee	5,940	13,358	28,542	31,983	35,031	38,957	1,640	3,331	6,397	7,055	7,613	8,447
Texas	19,273	42,493	101,916	118,659	136,263	158,431	1,963	3,692	7,551	8,544	9,554	10,729
Utah	1,890	3,781	8,811	10,007	11,223	12,619	2,019	3,435	6,459	7,067	7,663	8,313
Vermont	756	1,691	3,223	3,600	3,988	4,497	1,939	3,722	6,468	7,118	7,779	8,723
Virginia	7,975	18,969	40,127	44,748	50,266	56,191	1,947	3,991	7,594	8,404	9,380	10,349
Washington	7,093	14,463	32,751	37,685	42,567	47,557	2,461	4,196	8,428	9,391	10,282	11,277
West Virginia	2,988	5,793	12,223	13,723	15,033	16,352	1,635	3,273	6,365	7,077	7,693	8,377
Wisconsin	8,929	17,823	35,666	40,485	43,932	47,579	2,227	3,996	7,702	8,677	9,313	10,035
Wyoming	780	1,341	3,727	4,413	5,126	5,738	2,315	3,945	8,649	9,767	10,862	11,665
District of Columbia	2,242	3,893	6,417	7,043	7,808	8,542	2,882	5,187	9,578	10,742	12,210	13,539

[a] Personal income by state is the current income received by residents of the states from all sources, inclusive of transfers from government and business but exclusive of transfers among persons. Total personal income for all states differs from total personal income of the United States (Table 46) in that the latter includes income disbursed by the Federal government to its civilian and military personnel outside the United States.

Source: Department of Commerce, Bureau of Economic Analysis.

48. Disposable Personal Income in Current and in Constant (1972) Dollars and Personal Savings Rate

Selected Calendar Years 1929-1982[a]

Year	Disposable personal income[b]				Personal savings rate[c]
	Amount (billions)		Per capita		
	In current dollars	In 1972 dollars	In current dollars	In 1972 dollars	
1929	$82.4	$229.5	$676	$1,883	4.0
1933	45.6	169.6	363	1,349	-2.0
1939	70.0	229.8	534	1,754	3.1
1940	75.3	244.0	570	1,847	4.5
1941	92.2	277.9	691	2,083	11.2
1942	116.6	317.5	865	2,354	23.3
1943	133.0	332.1	973	2,429	24.7
1944	145.6	343.6	1,052	2,483	25.2
1945	149.1	338.1	1,066	2,416	19.2
1946	158.9	332.7	1,124	2,353	8.6
1947	168.7	318.8	1,170	2,212	3.1
1948	188.0	335.8	1,282	2,290	5.9
1949	187.9	336.8	1,259	2,257	4.0
1950	206.6	362.8	1,362	2,392	5.8
1951	226.0	372.6	1,465	2,415	7.1
1952	237.7	383.2	1,515	2,441	7.3
1953	252.2	399.1	1,581	2,501	7.3
1954	257.1	403.2	1,583	2,483	6.6
1955	275.0	426.8	1,664	2,582	6.0
1956	292.9	446.2	1,741	2,653	7.3
1957	308.6	455.5	1,802	2,660	7.2
1958	319.0	460.7	1,820	2,628	7.4
1959	338.4	479.7	1,900	2,693	6.2
1960	352.0	489.7	1,938	2,696	5.6
1961	365.8	503.8	1,981	2,728	6.3
1962	386.8	524.9	2,065	2,802	6.0
1963	405.9	542.3	2,135	2,852	5.4
1964	440.6	580.8	2,286	3,013	6.7
1965	475.8	616.3	2,438	3,158	7.1
1966	513.7	646.8	2,602	3,276	7.0
1967	547.9	673.5	2,747	3,376	8.1
1968	593.4	701.3	2,947	3,483	7.1
1969	638.9	722.5	3,144	3,555	6.4
1970	695.3	751.6	3,382	3,656	8.0
1971	751.8	779.2	3,608	3,739	8.1
1972	810.3	810.3	3,846	3,846	6.5
1973	914.5	864.7	4,302	4,068	8.6
1974	998.3	857.5	4,655	3,998	8.5
1975	1,096.1	874.9	5,063	4,041	8.6
1976	1,194.4	906.8	5,468	4,151	6.9
1977	1,314.0	942.9	5,957	4,275	5.9
1978	1,474.0	988.8	6,614	4,437	6.1
1979	1,650.2	1,015.7	7,318	4,504	5.9
1980	1,824.1	1,018.0	8,002	4,466	5.8
1981	2,029.1	1,043.1	8,809	4,528	6.4
1982	2,172.5	1,054.5	9,362	4,544	6.5

[a] Data for 1982 are preliminary.
[b] Consists of total personal income less personal tax and nontax payments to governments.
[c] Personal saving as a percent of disposable personal income.
Source: Department of Commerce, Bureau of Economic Analysis.

49. Number of Families and Unrelated Individuals and Median Income

Selected Calendar Years 1947-1981[a]

Year	Number (thousands)			Median money income	
	Total	Families[b]	Unrelated individuals[c]	Families	Unrelated individuals
1947	45,402	37,237	8,165	$3,031	$980
1950	49,295	39,929	9,366	3,319	1,045
1951	49,720	40,578	9,142	3,709	1,195
1952	50,537	40,832	9,705	3,890	1,409
1953	50,716	41,202	9,514	4,242	1,396
1954	51,675	41,951	9,724	4,167	1,222
1955	52,778	42,889	9,889	4,418	1,317
1956	53,276	43,497	9,779	4,780	1,426
1957	54,131	43,696	10,435	4,966	1,493
1958	55,116	44,232	10,884	5,087	1,486
1959	55,990	45,111	10,879	5,417	1,557
1960	56,606	45,539	11,067	5,620	1,720
1961	57,624	46,418	11,206	5,735	1,754
1962	58,094	47,059	11,035	5,956	1,753
1963	58,776	47,540	11,236	6,249	1,800
1964	60,080	47,956	12,124	6,569	1,983
1965	60,727	48,509	12,218	6,957	2,153
1966	61,681	49,214	12,467	7,532	2,290
1967	63,317	50,111	13,206	7,933	2,379
1968	64,722	50,823	13,899	8,632	2,786
1969	66,212	51,586	14,626	9,433	2,931
1970	67,714	52,227	15,487	9,867	3,137
1971	69,607	53,296	16,311	10,285	3,316
1972	71,184	54,373	16,811	11,116	3,521
1973	73,313	55,053	18,260	12,051	4,134
1974	74,624	55,698	18,926	12,902	4,603
1975	76,479	56,245	20,234	13,719	4,882
1976	78,169	56,710	21,459	14,958	5,375
1977	80,325	57,215	23,110	16,009	5,907
1978	82,389	57,804	24,585	17,640	6,705
1979	85,720	59,550	26,170	19,587	7,537
1980	87,442	60,309	27,133	21,023	8,296
1981	88,733	61,019	27,714	22,388	9,138

[a] The number of families and unrelated individuals applies to March of the following year.

[b] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

[c] Persons, other than institutional inmates and military personnel on post, who are not living with any relatives.

Source: Department of Commerce, Bureau of the Census.

50. Distribution of Families by Total Money Income in Constant (1981) Dollars

Selected Calendar Years 1950-1981[a]

Total money income[b] (1981 dollars)	1950	1960	1965	1970	1975	1980	1981
				Number of families (thousands)[c]			
Total	39,939	45,539	48,509	52,227	56,245	60,309	61,019
Under $2,500	3,274	1,958	1,358	940	1,181	1,146	1,281
$2,500 to $4,999	3,075	2,596	2,134	1,776	1,350	2,231	2,258
$5,000 to $7,499	3,953	3,223	2,911	2,507	3,037	3,196	3,356
$7,500 to $9,999	4,312	3,279	3,153	2,872	3,375	3,498	3,661
$10,000 to $12,499	25,315	4,372	3,444	3,081	3,543	3,799	4,332
$12,500 to $14,999		3,142	3,347	3,238	3,600	3,860	3,966
$15,000 to $19,999		10,520	10,041	9,192	7,256	7,659	7,688
$20,000 to $24,999		5,237	5,579	5,588	7,424	7,659	7,688
$25,000 to $34,999		11,203	16,542	13,266	14,511	12,484	12,265
$35,000 to $49,999				5,849	6,468	9,288	9,092
$50,000 and over				3,917	4,500	5,488	5,431
Median money income	$12,539	$17,259	$20,054	$23,111	$23,183	$23,204	$22,388
				Percentage distribution			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $2,500	8.2	4.3	2.8	1.8	2.1	1.9	2.1
$2,500 to $4,999	7.7	5.7	4.4	3.4	2.4	3.7	3.7
$5,000 to $7,499	9.9	7.1	6.0	4.8	5.4	5.3	5.5
$7,500 to $9,999	10.8	7.2	6.5	5.5	6.0	5.8	6.0
$10,000 to $12,499	63.4	9.6	7.1	5.9	6.3	6.3	7.1
$12,500 to $14,999		6.9	6.9	6.2	6.4	6.4	6.5
$15,000 to $19,999		23.1	20.7	17.6	12.9	12.7	12.6
$20,000 to $24,999		11.5	11.5	10.7	13.2	12.7	12.6
$25,000 to $34,999		24.6	34.1	25.4	25.8	20.7	20.1
$35,000 to $49,999				11.2	11.5	15.4	14.9
$50,000 and over				7.5	8.0	9.1	8.9

---

[a] Number of families applies to March of the following year.

[b] Before taxes.

[c] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

51. Persons Below the Poverty Level by Family Status and Age Group

Calendar Years 1959-1981[a]

Year	All persons[b]	Persons in families				Persons 65 years and older
		Total	House-holders	Related children under 18 years	Other family members	
			Number below the poverty level (thousands)			
1959	39,490	34,562	8,320	17,208	9,034	5,481
1960	39,851	34,925	8,243	17,288	9,394	n.a.
1961	39,628	34,509	8,391	16,577	9,541	n.a.
1962	38,625	33,623	8,077	16,630	8,916	n.a.
1963	36,436	31,498	7,554	15,691	8,253	n.a.
1964	36,055	30,912	7,160	15,736	8,016	n.a.
1965	33,185	28,358	6,721	14,388	7,249	n.a.
1966	28,510	23,809	5,784	12,146	5,879	5,114
1967	27,769	22,771	5,667	11,427	5,677	5,388
1968	25,389	20,695	5,047	10,739	4,909	4,632
1969	24,147	19,175	5,008	9,501	4,667	4,787
1970	25,420	20,330	5,260	10,235	4,835	4,709
1971	25,559	20,405	5,303	10,344	4,757	4,273
1972	24,460	19,577	5,075	10,082	4,420	3,738
1973	22,973	18,299	4,828	9,453	4,018	3,354
1974	23,370	18,817	4,922	9,967	3,928	3,085
1975	25,877	20,789	5,450	10,882	4,457	3,317
1976	24,975	19,632	5,311	10,081	4,240	3,313
1977	24,720	19,505	5,311	10,028	4,165	3,177
1978	24,497	19,062	5,280	9,722	4,059	3,233
1979	26,072	19,964	5,461	9,993	4,509	3,682
1980	29,272	22,601	6,217	11,114	5,270	3,871
1981	31,822	24,850	6,851	12,068	5,931	3,853
			Percent below the poverty level			
1959	22.4	20.8	18.5	26.9	15.9	35.2
1960	22.2	20.7	18.1	26.5	16.2	n.a.
1961	21.9	20.3	18.1	25.2	16.5	n.a.
1962	21.0	19.4	17.2	24.7	15.1	n.a.
1963	19.5	17.9	15.9	22.8	13.8	n.a.
1964	19.0	17.4	15.0	22.7	13.3	n.a.
1965	17.3	15.8	13.9	20.7	11.8	n.a.
1966	14.7	13.1	11.8	17.4	9.5	28.5
1967	14.2	12.5	11.4	16.3	9.1	29.5
1968	12.8	11.3	10.0	15.3	7.8	25.0
1969	12.1	10.4	9.7	13.8	7.2	25.3
1970	12.6	10.9	10.1	14.9	7.4	24.5
1971	12.5	10.8	10.0	15.1	7.2	21.6
1972	11.9	10.3	9.3	14.9	6.6	18.6
1973	11.1	9.7	8.8	14.2	5.9	16.3
1974	11.2	9.9	8.8	15.1	5.7	14.6
1975	12.3	10.9	9.7	16.8	6.4	15.3
1976	11.8	10.3	9.4	15.8	6.0	15.0
1977	11.6	10.2	9.3	16.0	5.9	14.1
1978	11.4	10.0	9.1	15.7	5.7	14.0
1979	11.7	10.2	9.2	16.0	6.1	15.2
1980	13.0	11.5	10.3	17.9	7.1	15.7
1981	14.0	12.5	11.2	19.5	7.8	15.3

[a] Beginning in 1969 and 1974, data are based on revised methodologies for processing income data. Beginning in 1969, data are based on 1970 Census population controls. Family status is reported as of March of following year. Beginning in 1979, includes members of unrelated subfamilies not shown separately, that were previously included in "families."

[b] Includes unrelated individuals not shown separately.

Source: Department of Commerce, Bureau of the Census.

52. Personal Consumption Expenditures by Type of Product or Service

Selected Calendar Years 1929-1981

Product or service	1929	1949	1959	1969	1979	1981
A. Amount (millions)						
Food and tobacco[a]	$21,239	$56,593	$85,662	$137,290	$330,830	$398,406
Clothing, accessories, and jewelry	11,193	23,333	31,546	54,361	116,341	136,418
Personal care	1,116	2,306	4,859	10,316	21,141	24,576
Housing	11,673	19,649	44,989	86,972	236,050	295,334
Household operation	10,657	25,639	44,466	80,386	207,914	256,452
Medical care expenses	2,944	8,449	18,600	44,858	144,193	194,580
Personal business	3,984	5,948	13,149	29,309	83,720	99,797
Transportation	7,721	21,797	40,238	78,842	219,446	260,773
Recreation	4,331	10,010	17,074	38,401	98,850	117,223
Private education and research	671	1,574	3,465	8,980	23,315	29,290
Religious and welfare activities	1,206	2,212	4,706	8,022	20,783	25,398
Foreign travel and remittances (net)	511	625	2,019	4,044	4,582	4,937
Total personal consumption expenditures	77,251	178,135	310,773	581,781	1,507,165	1,843,184
Commodities	46,929	119,902	188,886	333,566	813,469	969,074
Durable	9,243	25,047	42,438	85,724	213,441	234,552
Nondurable	37,686	94,855	146,448	247,842	600,028	734,522
Services	30,322	58,233	121,887	248,215	693,696	874,110
B. As a percentage of total personal consumption expenditure						
Food and tobacco[a]	27.5	31.8	27.6	23.6	21.9	21.6
Clothing, accessories, and jewelry	14.5	13.1	10.2	9.3	7.7	7.4
Personal care	1.4	1.3	1.6	1.8	1.4	1.3
Housing	15.1	11.0	14.5	14.9	15.7	16.0
Household operation	13.8	14.4	14.3	13.8	13.8	13.9
Medical care expenses	3.8	4.7	6.0	7.7	9.6	10.6
Personal business	5.2	3.3	4.2	5.0	5.6	5.4
Transportation	10.0	12.2	12.9	13.6	14.6	14.1
Recreation	5.6	5.6	5.5	6.6	6.6	6.4
Private education and research	.9	.9	1.1	1.5	1.5	1.6
Religious and welfare activities	1.6	1.2	1.5	1.4	1.4	1.4
Foreign travel and remittances (net)	.7	.4	.6	.7	.3	.3
Total personal consumption expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Commodities	60.7	67.3	60.8	57.3	54.0	52.6
Durable	12.0	14.1	13.7	14.7	14.2	12.7
Nondurable	48.8	53.2	47.1	42.6	39.8	39.9
Services	39.3	32.7	39.2	42.7	46.0	47.4

[a] Includes expenditures for alcoholic beverages for all years except 1929.

Source: Department of Commerce, Bureau of Economic Analysis. Percentage computations by Tax Foundation.

53. Business Expenditures for New Plant and Equipment by Industry[a]

Calendar Years 1947-1983[b]

(Billions)

Year	Total	Manu-facturing	Mining	Railroad trans-portation	Other trans-portation[c]	Public utilities	Commercial and other[d]
1947	$21.80	$8.73	$.69	$.92	$1.29	$1.64	$8.53
1948	25.46	9.25	.93	1.38	1.28	2.67	9.95
1949	23.54	7.32	.88	1.43	.87	3.28	9.76
1950	25.32	7.73	.84	1.18	1.20	3.42	10.95
1951	30.83	11.07	1.11	1.58	1.47	3.75	11.85
1952	31.59	12.12	1.21	1.52	1.47	3.96	11.31
1953	33.58	12.43	1.25	1.45	1.52	4.61	12.32
1954	33.13	12.00	1.29	.95	1.47	4.23	13.19
1955	36.58	12.50	1.31	1.05	1.55	4.26	15.91
1956	44.76	16.33	1.64	1.42	1.65	4.78	18.94
1957	48.12	17.50	1.69	1.64	1.71	5.95	19.63
1958	42.17	12.98	1.43	.90	1.44	5.74	19.68
1959	44.78	13.76	1.35	1.07	2.10	5.46	21.04
1960	48.63	16.36	1.29	1.23	1.96	5.40	22.39
1961	47.82	15.53	1.26	.87	1.95	5.20	23.01
1962	51.28	16.03	1.41	1.11	2.15	5.12	25.46
1963	53.25	17.27	1.26	1.38	1.98	5.33	26.03
1964	61.66	21.23	1.33	1.83	2.63	5.80	28.84
1965	70.43	25.41	1.36	2.23	3.23	6.49	31.71
1966	82.22	31.37	1.42	2.69	3.74	7.82	35.18
1967	83.42	32.25	1.38	2.10	4.24	9.33	34.12
1968	88.45	32.34	1.44	1.68	5.11	10.52	37.36
1969	99.52	36.27	1.77	2.11	4.93	11.70	42.74
1970	105.61	36.99	2.02	1.94	5.01	13.03	46.62
1971	108.53	33.60	2.67	1.74	4.19	14.70	51.63
1972	120.25	35.42	2.88	1.68	5.04	16.26	58.97
1973	137.70	42.37	3.31	2.15	5.26	17.97	66.64
1974	156.98	53.21	4.62	2.70	5.53	19.83	71.09
1975	157.71	54.92	6.10	2.88	5.80	19.98	68.03
1976	171.45	59.95	7.44	2.87	6.02	22.37	72.80
1977	198.08	69.22	9.24	3.03	6.37	26.79	83.43
1978	231.24	79.72	10.21	3.48	7.19	29.95	100.69
1979	270.46	98.68	11.38	4.03	8.32	33.96	114.09
1980	295.63	115.81	13.51	4.25	7.83	35.44	118.79
1981	321.49	126.79	16.86	4.24	7.81	38.40	127.39
1982	316.43	119.68	15.45	4.38	7.57	41.95	127.41
1983	305.53	112.79	13.24	3.96	6.84	41.59	127.10

[a] Excludes agricultural business, real estate operators, medical, legal, educational, and cultural service.

[b] Data for 1983 are preliminary estimates based on planned capital expenditures reported by business in late April and May 1983.

[c] Includes air transportation.

[d] Includes trade, service, construction, communication, finance, and insurance.

Source: Department of Commerce, Bureau of Economic Analysis.

54. Corporate Profits and Related Data by Industry

Selected Calendar Years 1929-1981

(Millions)

Industry and item	1929	1939	1949	1959	1969	1979	1981
All industries:[a]							
Corporate profits before tax[b]	$9,990	$7,181	$29,206	$52,552	$86,657	$252,676	$232,076
Federal, state, and local corporate profits taxes[c]	1,369	1,441	10,203	23,646	39,469	87,597	81,175
Corporate profits after tax	8,621	5,740	19,003	28,906	47,188	165,079	150,901
Net corporate dividend payments	5,801	3,766	7,210	12,171	22,529	52,670	65,097
Undistributed corporate profits	2,820	1,974	11,793	16,735	24,659	112,409	85,804
Corporate depreciation charges	4,204	3,736	7,972	23,619	52,873	142,729	189,377
Agriculture, forestry and fisheries:							
Corporate profits before tax[b]	6	3	121	34	208	1,178	941
Federal, state, and local corporate profits taxes[c]	6	7	58	46	116	408	132
Corporate profits after tax	0	-4	63	-12	92	770	809
Net corporate dividend payments	8	14	45	10	60	303	390
Undistributed corporate profits	-8	-18	18	-22	32	467	419
Corporate depreciation charges	34	28	46	138	437	2,039	2,877
Mining:							
Corporate profits before tax[b]	460	338	1,038	733	765	3,501	4,760
Federal, state, and local corporate profits taxes[c]	47	43	221	186	228	1,368	2,009
Corporate profits after tax	413	295	817	547	537	2,133	2,751
Net corporate dividend payments	309	159	196	384	666	-2,647	-1,647
Undistributed corporate profits	104	136	621	163	-129	4,780	4,398
Corporate depreciation charges	290	240	412	948	1,011	3,790	5,598
Contract construction:							
Corporate profits before tax[b]	134	43	631	849	2,161	5,938	6,389
Federal, state, and local corporate profits taxes[c]	19	14	232	411	816	2,071	2,208
Corporate profits after tax	115	29	399	438	1,345	3,867	4,181
Net corporate dividend payments	60	21	68	97	277	440	452
Undistributed corporate profits	55	8	331	341	1,068	3,427	3,729
Corporate depreciation charges	71	42	181	656	1,638	4,777	6,320
Manufacturing:							
Corporate profits before tax[b]	4,898	3,797	15,055	26,584	40,322	104,504	98,285
Federal, state, and local corporate profits taxes[c]	618	741	5,631	12,579	19,579	41,866	38,246
Corporate profits after tax	4,280	3,056	9,424	14,005	20,743	62,638	60,039
Net corporate dividend payments	2,548	1,701	3,462	5,300	10,308	18,137	24,292
Undistributed corporate profits	1,732	1,355	5,962	8,705	10,435	44,501	35,747
Corporate depreciation charges	1,884	1,570	3,619	10,943	24,470	59,949	79,631

(Continued)

54. Corporate Profits and Related Data by Industry—Continued

Selected Calendar Years 1929-1981

(Millions)

Industry and item	1929	1939	1949	1959	1969	1979	1981
Wholesale and retail trade:							
Corporate profits before tax[b]	$856	$929	$3,973	$5,870	$12,032	$42,782	$41,039
Federal, state, and local corporate profits taxes[c]	124	195	1,527	2,747	5,024	12,726	12,689
Corporate profits after tax	732	734	2,446	3,123	7,008	30,056	28,350
Net corporate dividend payments	531	424	827	831	1,819	7,616	8,690
Undistributed corporate profits	201	310	1,619	2,292	5,189	22,440	19,660
Corporate depreciation charges	327	305	900	2,155	4,810	17,040	20,579
Finance, insurance, and real estate:							
Corporate profits before tax[b]	1,420	671	3,803	7,835	12,531	34,239	26,292
Federal, state, and local corporate profits taxes[c]	282	149	1,158	3,451	7,232	20,502	19,645
Corporate profits after tax	1,138	522	2,645	4,384	5,299	13,737	6,647
Net corporate dividend payments	832	295	539	794	257	-1,031	-766
Undistributed corporate profits	306	227	2,106	3,590	5,042	14,768	7,413
Corporate depreciation charges	396	427	633	1,898	4,497	10,829	14,475
Transportation:							
Corporate profits before tax[b]	1,004	157	1,132	1,160	585	4,248	3,845
Federal, state, and local corporate profits taxes[c]	135	89	461	710	596	1,614	1,004
Corporate profits after tax	869	68	671	450	-11	2,634	2,841
Net corporate dividend payments	565	227	256	449	727	1,382	1,708
Undistributed corporate profits	304	-159	415	1	-738	1,252	1,133
Corporate depreciation charges	484	312	897	2,267	4,801	8,875	12,034
Communications and public utilities:							
Corporate profits before tax[b]	810	839	1,764	5,918	9,970	16,181	17,938
Federal, state, and local corporate profits taxes[c]	110	172	696	3,030	4,853	4,099	2,570
Corporate profits after tax	700	667	1,068	2,888	5,117	12,082	15,368
Net corporate dividend payments	628	681	848	2,366	4,201	11,832	15,765
Undistributed corporate profits	72	-14	220	522	916	250	-397
Corporate depreciation charges	575	671	909	3,259	7,402	23,984	31,884
Services:							
Corporate profits before tax[b]	170	80	564	904	1,940	9,499	9,761
Federal, state, and local corporate profits taxes[c]	28	31	219	486	1,025	2,943	2,672
Corporate profits after tax	142	49	345	418	915	6,556	7,089
Net corporate dividend payments	88	60	137	131	470	1,528	1,891
Undistributed corporate profits	54	-11	208	287	445	5,028	5,198
Corporate depreciation charges	143	141	375	1,355	3,807	11,446	15,979

[a] Includes estimates for the rest of the world, not shown separately.

[b] Depletion charges are not deducted in arriving at corporate profits for national income purposes.

[c] All taxes shown on a liability basis.

Source: Department of Commerce, Bureau of Economic Analysis.

55. Sales, Profits, and Stockholders' Equity in Manufacturing Corporations[a]

Calendar Years 1950-1982[b]

(Dollar Figures in Billions)

Year	Sales (net)	Profits		Stockholders' equity[d]	After-tax profits as a percentage of	
		Before Federal income taxes[c]	After Federal income taxes[b]		Sales	Equity
1950	$181.9	$23.2	$12.9	$83.3	7.1	15.4
1951	245.0	27.4	11.9	98.3	4.9	12.1
1952	250.2	22.9	10.7	103.7	4.3	10.3
1953	265.9	24.4	11.3	108.2	4.3	10.5
1954	248.5	20.9	11.2	113.1	4.5	9.9
1955	278.4	28.6	15.1	120.1	5.4	12.6
1956	307.3	29.8	16.2	131.6	5.3	12.3
1957	320.0	28.2	15.4	141.1	4.8	10.9
1958	305.3	22.7	12.7	147.4	4.2	8.6
1959	338.0	29.7	16.3	157.1	4.8	10.4
1960	345.7	27.5	15.2	165.4	4.4	9.2
1961	356.4	27.5	15.3	172.6	4.3	8.9
1962	389.9	31.9	17.7	181.4	4.5	9.8
1963	412.7	34.9	19.5	189.7	4.7	10.3
1964	443.1	39.6	23.2	199.8	5.2	11.6
1965	492.2	46.5	27.5	211.7	5.6	13.0
1966	554.2	51.8	30.9	230.3	5.6	13.4
1967	575.4	47.8	29.0	247.6	5.0	11.7
1968	631.9	55.4	32.1	265.9	5.1	12.1
1969	694.6	58.1	33.2	289.9	4.8	11.5
1970	708.8	48.1	28.6	306.8	4.0	9.3
1971	751.4	52.9	31.0	320.8	4.1	9.7
1972	849.5	63.2	36.5	343.4	4.3	10.6
1973	1,017.2	81.4	48.1	374.1	4.7	12.8
1974	1,060.6	92.1	58.7	395.0	5.5	14.9
1975	1,065.2	79.9	49.1	423.4	4.6	11.6
1976	1,203.2	104.9	64.5	462.7	5.4	13.9
1977	1,328.1	115.1	70.4	496.7	5.3	14.2
1978	1,496.4	132.5	81.1	540.5	5.4	15.0
1979	1,741.8	154.2	98.7	600.5	5.7	16.4
1980	1,912.8	145.8	92.6	668.1	4.8	13.9
1981	2,144.7	158.5	101.3	743.4	4.7	13.6
1982	2,033.7	109.1	71.0	769.3	3.5	9.2

[a] For years before 1969, excludes newspapers.

[b] Because of changes in accounting and other procedures, data are not strictly comparable from one period to another.

[c] After 1973 profits are calculated before and after all income taxes (Federal, state, and local).

[d] Annual average based on four end-of-quarter equity figures.

Source: Department of Commerce, Bureau of the Census.

56. Profits of Nonfinancial Corporations and Related Data

Calendar Years 1946-1982

(Dollar Figures in Billions)

Year	Pretax profits	Capital consumption adjustment[a]	Inventory valuation adjustment	Adjusted pretax profits	Federal and state income taxes	Effective tax rate (percent)
1946	$22.0	$-3.0	$-5.3	$13.8	$8.6	62.3
1947	29.1	-3.5	-5.9	19.7	10.8	54.8
1948	31.8	-4.0	-2.2	25.6	11.8	46.1
1949	24.9	-3.9	1.9	22.9	9.3	40.6
1950	38.5	-3.9	-5.0	29.6	16.9	57.1
1951	39.1	-4.6	-1.2	33.4	21.2	63.5
1952	33.8	-4.5	1.0	30.2	17.8	58.9
1953	34.9	-3.9	-1.0	30.0	18.5	61.7
1954	32.1	-3.2	-.3	28.6	15.6	54.5
1955	42.0	-2.0	-1.7	38.3	20.2	52.7
1956	41.8	-3.2	-2.7	35.9	20.1	56.0
1957	39.8	-3.4	-1.5	34.9	19.1	54.7
1958	33.7	-3.2	-.3	30.2	16.2	53.6
1959	43.1	-2.7	-.3	40.1	20.7	51.6
1960	39.7	-2.1	-.2	37.4	19.2	51.3
1961	39.5	-1.5	.3	38.3	19.5	50.9
1962	44.2	1.4	([b])	45.6	20.6	45.2
1963	48.9	2.3	.1	51.2	22.8	44.5
1964	55.4	2.9	-.5	57.7	24.0	41.6
1965	65.2	3.7	-1.2	67.7	27.2	40.2
1966	70.3	3.9	-2.1	72.2	29.5	40.9
1967	66.3	4.0	-1.6	68.8	27.7	40.3
1968	72.9	4.0	-3.7	73.3	33.4	45.6
1969	69.4	4.0	-5.9	67.5	33.1	49.0
1970	56.8	2.4	-6.6	52.7	27.0	51.2
1971	65.4	1.3	-4.6	62.1	29.8	48.0
1972	76.6	2.7	-6.6	72.7	33.6	46.2
1973	96.0	2.6	-20.0	78.6	40.0	50.9
1974	105.3	-1.8	-40.0	63.6	42.0	66.0
1975	107.3	-9.7	-11.6	86.1	41.2	47.9
1976	135.0	-13.0	-14.7	107.3	52.6	49.0
1977	156.5	-10.8	-16.2	129.5	59.6	46.0
1978	178.4	-12.3	-24.0	142.1	66.9	47.1
1979	191.8	-13.9	-43.1	134.7	69.2	51.4
1980	183.0	-17.0	-43.0	123.0	64.8	52.7
1981	186.6	-16.3	-24.6	145.6	63.3	43.5
1982	133.0	-5.2	-9.2	118.7	39.3	33.1

[a] Based on straight-line depreciation, 85% of Bulletin F lives.
[b] Less than $50 million.
Source: Department of Commerce, Bureau of Economic Analysis. Computations by Tax Foundation.

57. Number, Receipts, and Net Profits of Business Firms by Form of Organization[a]

Selected Fiscal Years 1939-1979[b]

(Number of Firms in Thousands; Dollar Figures in Billions)

Item	1939	1945	1960	1970	1979
Number of firms, total	1,793	6,737	11,172	12,001	16,187
Proprietorships	1,052	5,689	9,090	9,400	12,330
Partnerships	271	627	941	936	1,300
Corporations	470	421	1,141	1,665	2,557
Business receipts, total	$171	$382	$1,095	$2,082	$6,345
Proprietorships	24	79	171	238	488
Partnerships	15	47	74	93	258
Corporations	133	255	849	1,751	5,599
Net profits, total[b]	$11	$40	$73	$109	$361
Proprietorships	2	12	21	33	61
Partnerships	2	7	8	10	15
Corporations[c]	7	21	44	66	285

[a] The concept of business firm as used here relates primarily to the legal entity used for Federal income tax purposes. While a few corporations file consolidated tax returns (i.e., one return for the parent firm and all its subsidiaries), most corporate tax returns represent individual corporations.

[b] Before tax.

[c] For 1970 and after, includes amounts from related foreign operations.

Source: Treasury Department, Internal Revenue Service.

58. Number and Receipts of Business Firms by Size of Receipts and Form of Organization

Income Year 1979

Size of receipts (dollars)	Number of firms (thousands)				Receipts (billions)			
	Total	Proprietorships	Partnerships[a]	Corporations[a]	Total	Proprietorships	Partnerships[a]	Corporations[a]
Total	16,187	12,330	1,300	2,557	$5,876.6	$487.7	$252.9	$5,136.0
Under 25,000[b]	9,913	8,788	603	522	62.0	55.0	4.5	2.5
25,000-49,999	1,718	1,346	174	198	60.0	47.9	6.2	5.9
50,000-99,999	1,565	1,100	169	296	110.0	78.2	12.1	19.7
100,000-199,999	1,188	659	149	380	164.6	91.0	21.0	52.6
200,000-499,999	955	332	126	497	293.4	101.0	39.3	153.1
500,000-999,999	383	76	44	263	262.9	51.4	30.5	181.0
1,000,000 or more	462	29	34	399	4,923.6	63.1	139.3	4,721.2

[a] Active firms only.

[b] Includes firms with no receipts.

Source: Treasury Department.

59. Productivity and Related Data, Private Business Sector

Calendar Years 1947-1982[a]

Index Numbers 1977=100

Year	Output[b]	Hours of all persons[c]	Output per hour of all persons	Compensation per hour[d]	Unit labor cost	Implicit price deflator[e]
1947	35.0	80.2	43.7	17.0	38.9	38.1
1948	37.2	80.7	46.0	18.4	40.0	40.8
1949	36.5	78.1	46 7	18.7	40.1	40.3
1950	39.8	78.9	50.4	20.0	39.7	41.0
1951	42.1	81.3	51.8	22.0	42.5	44.0
1952	43.5	81.4	53.5	23.4	43.8	44.5
1953	45.4	82.2	55.2	24.9	45.1	44.9
1954	44.6	79.5	56.1	25.7	45.9	45.3
1955	48.1	82.5	58.3	26.4	45.2	46.0
1956	49.3	83.7	58.9	28.1	47.7	47.5
1957	49.8	82.5	60.4	29.9	49.5	49.2
1958	49.0	78.8	62.3	31.2	50.2	49.8
1959	52.6	81.9	64.3	32.6	50.7	50.8
1960	53.5	82.0	65.2	33.9	52.0	51.6
1961	54.4	80.8	67.3	35.2	52.3	51.8
1962	57.4	82.1	69.9	36.8	52.7	52.6
1963	59.9	82.6	72.5	38.2	52.6	53.2
1964	63.5	83.9	75.6	40.2	53.1	53.7
1965	67.8	86.6	78.3	41.7	53.3	54.7
1966	71.5	88.6	80.7	44.6	55.3	56.4
1967	73.1	88.6	82.5	47.0	56.9	57.9
1968	76.8	90.1	85.3	50.7	59.4	60.2
1969	79.0	92.5	85.5	54.2	63.4	63.2
1970	78.4	91.0	86.2	58.2	67.5	66.0
1971	80.7	90.5	89.2	62.0	69.5	69.0
1972	86.1	93.2	92.4	66.1	71.5	71.3
1973	91.8	96.8	94.7	71.3	75.3	75.3
1974	89.9	97.3	92.5	78.0	84.4	82.4
1975	88.2	93.3	94.5	85.5	90.5	90.5
1976	93.8	96.0	97.6	92.9	95.1	94.7
1977	100.0	100.0	100.0	100.0	100.0	100.0
1978	105.5	104.9	100.6	108.6	108.0	107.5
1979	107.8	108.2	99.6	119.1	119.5	117.2
1980	106.2	107.4	98.9	131.4	132.9	128.3
1981	108.9	108.2	100.7	144.1	143.1	140.4
1982	106.4	105.3	101.0	154.6	153.0	148.2

[a] Data for 1982 are preliminary.

[b] Output refers to gross domestic product originating in the sector in 1972 dollars.

[c] Hours of all persons in private industry engaged in the sector, including hours of proprietors and unpaid family workers. Estimates based primarily on establishment data.

[d] Wages and salaries of employees plus employers' contributions for social insurance and private benefit plans. Also includes an estimate of wages, salaries, and supplemental payments for the self-employed.

[e] Current dollar gross domestic product divided by constant dollar gross domestic product.

Source: Department of Labor, Bureau of Labor Statistics.

60. Unit Labor Costs and Productivity in Manufacturing in Selected Countries

Selected Calendar Years 1967-1981

Period	United States	France	F.R. Germany	Italy	Netherlands	United Kingdom	Japan	Canada
				Unit labor costs in U.S. dollars[a] (1977=100)				
1967............	62.4	49.9	33.8	42.5	38.1	52.5	36.5	55.5
1970............	72.7	48.3	42.4	50.6	41.4	55.1	41.3	62.0
1976............	94.6	95.2	88.4	90.5	89.0	93.4	88.2	101.0
1977............	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1978............	107.4	117.0	121.0	115.6	116.8	124.0	126.2	97.9
1979............	117.1	133.6	136.1	129.5	128.9	158.4	117.9	103.2
1980............	130.6	156.2	148.1	141.0	134.9	213.5	113.8	116.2
1981............	140.0	138.7	125.3	126.1	–	202.0	121.8	125.1
				Output per man-hour (1977=100)				
1967............	75.4	57.9	59.0	59.7	47.1	72.7	41.9	67.1
1970............	79.2	70.2	68.5	72.7	63.0	80.5	61.4	77.0
1976............	97.7	95.2	95.0	98.9	96.1	98.4	93.3	96.1
1977............	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1978............	100.9	105.3	103.8	103.0	105.7	103.2	107.9	101.6
1979............	101.5	111.0	108.9	110.5	111.3	106.7	117.4	103.3
1980............	101.7	111.7	110.1	116.9	112.5	107.2	125.4	101.3
1981............	104.5	114.3	113.0	119.2	–	113.4	129.1	101.9

[a] Hourly compensation divided by output per man-hour. Indexes are adjusted for changes in exchange rates in order to express them in U.S. dollars.

Source: Department of Commerce, International Trade Administration.

61. Industrial Production and Manufacturing Capacity Utilization

Calendar Years 1950-1982

Year	Indexes of industrial production, 1967=100						Capacity utilization rate in manufacturing (percent)
	Total industrial production	Manufacturing			Mining	Utilities	
		Total	Durable	Nondurable			
1950	44.9	45.0	43.5	46.7	63.8	27.2	82.8
1951	48.7	48.6	48.9	48.3	70.0	31.0	85.8
1952	50.6	50.6	51.9	49.2	69.4	33.7	85.4
1953	54.8	55.2	58.7	51.2	71.2	36.5	89.2
1954	51.9	51.5	51.8	51.6	69.9	39.3	80.3
1955	58.5	58.2	59.2	57.2	77.9	43.9	87.1
1956	61.1	60.5	61.1	60.1	82.0	48.2	86.4
1957	61.9	61.2	61.6	61.1	82.1	51.5	83.7
1958	57.9	57.0	53.9	61.6	75.3	53.9	75.2
1959	64.8	64.2	61.9	67.7	78.7	59.3	81.9
1960	66.2	65.4	62.9	69.3	80.3	63.4	80.2
1961	66.7	65.6	61.8	71.5	80.8	67.0	77.4
1962	72.2	71.5	68.6	75.8	83.1	72.0	81.6
1963	76.5	75.8	73.1	80.0	86.4	77.0	83.5
1964	81.7	81.0	78.3	85.2	89.9	83.6	85.6
1965	89.8	89.7	89.0	90.9	93.2	88.7	89.6
1966	97.8	97.9	98.9	96.7	98.2	95.5	91.1
1967	100.0	100.0	100.0	100.0	100.0	100.0	86.9
1968	106.3	106.4	106.5	106.2	104.2	108.4	8[illegible].1
1969	111.1	111.0	110.6	111.5	108.3	117.3	86.2
1970	107.8	106.4	102.3	112.3	112.2	124.5	79.3
1971	109.6	108.2	102.4	116.6	109.8	130.5	78.4
1972	119.7	118.9	113.7	126.5	113.1	139.4	83.5
1973	129.8	129.8	127.1	133.8	114.7	145.4	87.6
1974	129.3	129.4	125.7	134.6	115.3	143.7	83.8
1975	117.8	116.3	109.3	126.4	112.8	146.0	72.9
1976	130.5	130.3	122.3	141.8	114.2	151.7	79.5
1977	138.2	138.4	130.0	150.5	118.2	156.5	81.9
1978	146.1	146.8	139.7	156.9	124.0	161.4	84.4
1979	152.5	153.6	146.4	164.0	125.5	166.0	85.7
1980	147.0	146.7	136.7	161.2	132.7	168.3	79.1
1981	151.0	150.4	140.5	164.8	142.2	169.1	78.5
1982	138.6	137.6	124.7	156.2	126.2	168.8	69.8

Source: Board of Governors of the Federal Reserve System.

Selected Calendar Years 1939-1975

Industry	1939	1949	1959	1963	1975
All manufacturing[b]	$5,188	$8,089	$17,528	$20,426	$60,054
Food, beverages, and tobacco	n.a.	10,790	19,770	22,315	62,398
Food and beverages	6,505	9,837	18,485	20,680	56,384
Tobacco manufacturers	n.a.	23,446	38,468	47,239	170,378
Textiles and their products	2,106	4,483	6,789	7,283	16,630
Textile-mill products	2,743	5,850	9,566	11,122	23,499
Apparel and fabric products	1,283	3,050	4,607	4,607	11,785
Leather and products	1,983	3,624	5,049	7,128	17,959
Rubber products	6,470	7,438	15,330	16,645	33,221
Lumber and furniture products	n.a.	4,565	9,512	9,358	31,847
Lumber and wood products	n.a.	4,666	10,528	10,103	42,514
Furniture and fixtures	n.a.	4,310	7,640	8,148	15,500
Paper and allied products	6,650	9,533	18,173	20,575	50,174
Printing and publishing	6,281	8,279	12,945	15,192	37,496
Chemicals and allied products	15,758	20,737	36,291	44,732	119,472
Stone, clay, and glass products	5,577	6,594	16,174	18,634	40,346
Metal products and processes	n.a.	8,898	16,843	19,756	60,723
Primary metal industries	n.a.	10,345	23,766	26,449	79,638
Fabricated metal products[c]	n.a.	7,221	11,695	14,240	31,638
Electrical machinery	4,061	7,190	12,537	15,655	58,520
Machinery, except electrical	8,300	10,432	18,034	19,181	57,665
Motor vehicles and other transportation equipment	7,050	8,428	17,914	22,788	83,264
Instruments and related products	n.a.	7,116	17,655	22,572	46,988
Miscellaneous manufacturing[c]	n.a.	8,205	13,681	14,536	38,612

[a] Capital invested is total assets less investments in government obligations and securities of other corporations. It is measured in book values. Data for 1959 and later years are not strictly comparable with earlier years.

[b] Includes some categories not shown separately (principally highly capitalized petroleum and coal products manufacturing).

[c] Prior to 1963, ordnance and accessories are included in fabricated metal products; in 1963 and 1975 included in miscellaneous manufacturing.

Source: The Conference Board; Treasury Department; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

66. Number of New Housing Starts[a]

Calendar Years 1940-1982

(Thousands of Units)

Year	Total	Publicly owned	Privately owned				
			Total	Government underwritten			Other
				Total	By agency		
					FHA	VA	
1940	602.6	73.0	529.6	176.6	176.6	–	353.0
1941	706.1	86.6	619.5	217.1	217.1	–	402.4
1942	356.0	54.8	301.2	160.2	160.2	–	141.0
1943	191.0	7.3	183.7	126.1	126.1	–	57.6
1944	141.8	3.1	138.7	83.6	83.6	–	55.1
1945[b]	326.0	1.2	324.9	47.7	38.9	8.8	277.2
1946	1,023.0	8.0	1,015.2	158.9	67.1	91.8	856.3
1947	1,268.0	3.4	1,265.1	338.6	178.3	160.3	926.5
1948	1,362.0	18.1	1,344.0	287.5	216.4	71.1	1,056.5
1949	1,466.0	36.3	1,429.8	343.4	252.6	90.8	1,086.4
1950	1,952.0	43.8	1,908.1	519.4	328.2	191.2	1,388.7
1951	1,491.0	71.2	1,419.8	335.5	186.9	148.6	1,084.3
1952	1,504.0	58.5	1,445.4	370.4	229.1	141.3	1,075.0
1953	1,438.0	35.5	1,402.1	373.0	216.5	156.5	1,029.1
1954	1,551.0	18.7	1,531.8	557.9	250.9	307.0	973.9
1955	1,646.0	19.4	1,626.6	661.6	268.7	392.9	965.0
1956	1,349.0	24.2	1,324.9	454.1	183.4	270.7	870.8
1957	1,224.0	49.1	1,174.8	278.4	150.1	128.3	896.4
1958	1,382.0	67.8	1,314.2	372.4	270.3	102.1	941.8
1959[c]	1,553.7	36.7	1,517.0	416.3	307.0	109.3	1,100.7
1960	1,296.1	43.9	1,252.2	300.3	225.7	74.6	951.9
1961	1,365.0	52.0	1,313.0	282.1	198.8	83.3	1,030.9
1962	1,492.5	29.6	1,462.9	275.1	197.3	77.8	1,187.8
1963	1,634.9	31.7	1,603.2	237.2	166.2	71.0	1,366.0
1964	1,561.0	32.2	1,528.8	213.2	154.0	59.2	1,315.0
1965	1,509.7	36.9	1,472.8	209.3	159.9	49.4	1,263.5
1966	1,195.8	30.9	1,164.9	165.9	129.1	36.8	999.0
1967	1,321.9	30.3	1,291.6	194.4	141.9	52.5	1,097.2
1968	1,545.4	37.8	1,507.6	203.8	147.7	56.1	1,303.8
1969	1,499.5	32.7	1,466.8	204.8	153.6	51.2	1,262.0
1970	1,469.0	35.4	1,433.6	294.5	233.5	61.0	1,139.1
1971	2,084.5	32.3	2,052.2	395.2	301.2	94.0	1,657.0
1972	2,378.5	21.9	2,356.6	302.4	198.4	104.0	2,054.2
1973	2,057.5	12.2	2,045.3	159.7	73.6	86.1	1,885.6
1974	1,352.5	14.8	1,337.7	129.6	56.8	72.8	1,208.1
1975	1,171.4	10.9	1,160.4	174.7	97.7	77.0	985.7
1976	1,547.6	10.1	1,537.5	244.1	144.4	99.7	1,293.4
1977	2,001.7	14.6	1,987.1	308.9	178.2	130.7	1,678.2
1978	2,036.1	15.8	2,020.3	302.8	176.2	126.6	1,717.5
1979	1,760.0	14.8	1,745.1	301.4	179.8	121.6	1,443.7
1980	1,312.6	20.4	1,292.2	271.4	176.7	94.7	1,020.8
1981	1,100.3	16.1	1,084.2	199.5	124.7	74.8	884.7
1982	1,070.8	9.8	1,061.0	n.a.	n.a.	n.a.	n.a.

[a] Data for 1940-1958 are for nonfarm housing starts; beginning 1959, data include farm housing starts.

[b] New series beginning 1945 is not comparable to prior data. Beginning 1945, data include Alaska and Hawaii; FHA and VA series include Alaska, Hawaii, and Puerto Rico for all periods.

[c] New series beginning 1959 is not comparable to prior data; see footnote *a*.

Source: Department of Commerce, Bureau of Industrial Economics.

68. Indexes of Farm Output, Prices Received and Paid by Farmers, and Parity Ratio

Calendar Years 1913-1982[a]

(1967 = 100)

Year	Farm output[b]	Prices received by farmers	Prices paid by farmers[c]	Ratio of prices received to prices paid (percent)[d]
1913	43	40	30	101
1915	49	39	31	94
1917	47	70	44	120
1919	47	86	57	110
1920	51	83	63	99
1921	45	48	45	80
1922	49	51	45	87
1923	50	56	46	89
1924	49	56	47	89
1925	51	62	48	95
1926	52	57	47	91
1927	52	55	46	88
1928	54	58	47	91
1929	53	58	47	92
1930	52	49	45	83
1931	56	34	38	67
1932	54	26	33	58
1933	51	28	31	64
1934	43	35	35	75
1935	52	43	36	88
1936	47	45	36	92
1937	58	48	39	93
1938	57	38	36	78
1939	58	37	36	77
1940	60	39	36	81
1941	62	49	39	93
1942	70	63	44	105
1943	69	76[e]	50	113
1944	71	78[e]	53	108
1945	70	81[e]	56	109
1946	71	93[e]	61	113
1947	69	109	70	115
1948	76	113	76	110
1949	74	98	73	100
1950	74	102	75	101
1951	76	119	82	107
1952	79	113	84	100
1953	79	100	81	92
1954	80	97	81	89
1955	82	91	81	84
1956	82	91	81	83
1957	81	92	84	82
1958	87	98	86	85
1959	88	95	87	81
1960	91	94	88	80
1961	91	94	88	79
1962	92	96	90	80
1963	96	96	91	78
1964	95	93	92	76
1965	98	98	94	77
1966	95	105	98	80
1967	100	100	100	74
1968	102	102	104	73
1969	102	107	108	73
1970	101	109	112	72
1971	111	113	118	71
1972	110	125	127	73
1973	112	178	145	91
1974	106	191	165	86
1975	114	184	182	75
1976	117	185	194	71
1977	120	182	204	66
1978	125	209	220	70
1979	134	240	251	71
1980	124	244	282	64
1981	139	251	306	61
1982	141[f]	242	316	57

---

[a] Annual averages.
[b] Excludes production of feed for horses and mules through 1972. From 1973, index measures all farm output.
[c] Includes interest, taxes, and wage rates.
[d] Calculated from indexes on base 1910-1914 = 100.
[e] Includes wartime subsidies paid on beef cattle, sheep, lambs, milk, and butterfat between October 1943 and June 1946.
[f] Preliminary.

Source: Department of Agriculture.

69. Indexes of Producer Prices and Consumer Prices

Calendar Years 1915-1982

Year	Producer prices		Consumer prices	
	1957-59 = 100	1967 = 100	1957-59 = 100	1967 = 100
1915	38.0	35.8	35.4	30.4
1916	46.8	44.1	38.0	32.7
1917	64.3	60.6	44.7	38.4
1918	71.7	67.6	52.4	45.1
1919	75.8	71.4	60.3	51.8
1920	84.5	79.6	69.8	60.0
1921	53.4	50.3	62.3	53.6
1922	52.9	49.9	58.4	50.2
1923	55.1	51.9	59.4	51.1
1924	53.6	50.5	59.6	51.2
1925	56.6	53.3	61.1	52.5
1926	54.8	51.6	61.6	53.0
1927	52.3	49.3	60.5	52.0
1928	53.0	50.0	59.7	51.3
1929	52.1	49.1	59.7	51.3
1930	47.3	44.6	58.2	50.0
1931	39.9	37.6	53.0	45.6
1932	35.6	33.6	47.6	40.9
1933	36.1	34.0	45.1	38.8
1934	41.0	38.6	46.6	40.1
1935	43.8	41.3	47.8	41.1
1936	44.2	41.7	48.3	41.5
1937	47.2	44.5	50.0	43.0
1938	43.0	40.5	49.1	42.2
1939	42.2	39.8	48.4	41.6
1940	43.0	40.5	48.8	42.0
1941	47.8	45.1	51.3	44.1
1942	54.0	50.9	56.8	48.8
1943	56.5	53.3	60.3	51.8
1944	56.9	53.6	61.3	52.7
1945	57.9	54.6	62.7	53.9
1946	66.1	62.3	68.0	58.5
1947	81.2	76.5	77.8	66.9
1948	87.9	82.8	83.8	72.1
1949	83.5	78.7	83.0	71.4
1950	86.8	81.8	83.8	72.1
1951	96.7	91.1	90.5	77.8
1952	94.0	88.6	92.5	79.5
1953	92.7	87.4	93.2	80.1
1954	92.9	87.6	93.6	80.5
1955	93.2	87.8	93.3	80.2
1956	96.2	90.7	94.7	81.4
1957	99.0	93.3	98.0	84.3
1958	100.4	94.6	100.7	86.6
1959	100.6	94.8	101.5	87.3
1960	100.7	94.9	103.1	88.7
1961	100.3	94.5	104.2	89.6
1962	100.6	94.8	105.4	90.6
1963	100.3	94.5	106.7	91.7
1964	100.5	94.7	108.1	92.9
1965	102.5	96.6	109.9	94.5
1966	105.9	99.8	113.1	97.2
1967	106.1	100.0	116.3	100.0
1968	108.8	102.5	121.2	104.2
1969	113.0	106.5	127.7	109.8
1970	117.1	110.4	135.3	116.3
1971	120.8	113.9	141.1	121.3
1972	126.4	119.1	145.7	125.3
1973	142.9	134.7	154.8	133.1
1974	169.9	160.1	171.8	147.7
1975	185.6	174.9	187.5	161.2
1976	194.2	183.0	198.3	170.5
1977	206.1	194.2	211.1	181.5
1978	222.1	209.3	227.0	195.4
1979	250.0	235.6	252.6	217.4
1980	285.0	268.6	286.8	246.8
1981	311.4	293.4	316.5	272.4
1982	317.6	299.3	335.9	289.2

Source: Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

63. Ratio of Gross Fixed Capital Formation to Gross National Product in Selected Countries[a]

Selected Calendar Years 1960-1981[b]

(Percent)

Year	United States	France	F.R. Germany	Italy	Netherlands	United Kingdom	Japan	Canada
1960	17.6	20.2	24.3	22.3	23.6	16.3	30.2	22.1
1969	18.1	25.4	23.4	20.8	24.3	18.3	35.1	21.6
1970	17.4	23.3	25.5	23.1	25.6	18.3	35.6	21.0
1971	17.7	23.6	26.4	20.2	25.7	18.3	34.3	22.0
1972	18.3	23.6	25.9	19.7	23.6	18.2	34.5	21.9
1973	18.4	23.8	24.5	21.2	22.9	19.1	36.6	22.5
1974	17.8	24.5	21.9	22.5	21.7	20.3	34.2	23.2
1975	16.9	23.2	20.7	20.6	20.8	19.4	32.2	24.2
1976	17.0	23.2	20.1	20.1	19.2	18.7	31.3	23.5
1977	18.2	22.2	20.7	19.6	21.0	17.9	30.5	23.1
1978	19.3	21.4	20.7	18.7	21.3	18.0	30.8	22.7
1979	19.5	21.3	21.8	18.8	21.2	17.8	32.1	23.2
1980	18.3	21.5	22.8	19.7	21.0	17.7	32.0	23.6
1981	17.7	21.0[c]	22.0	20.4	19.2	16.0	31.0	24.4

[a] Measured in current prices. Gross fixed capital formation covers private and government sectors except military.

[b] Data for years 1975 and after not strictly comparable to earlier years; frequent revisions in data series limit year-to-year comparisons.

[c] Preliminary.

Source: Department of Commerce, International Trade Administration.

64. New Public and Private Construction Activity

Selected Calendar Years 1929-1982[a]

(Dollar Figures in Millions)

Year	Total	Private construction				Public construction[b]			Public as percent of total new construction
		Total	Residential buildings	Non-residential buildings[c]	Other[d]	Total	Federally owned	State and locally owned	
1929	$10,793	$8,307	$3,772	$2,694	$1,841	$2,486	$155	$2,331	23.0
1939	8,198	4,389	2,786	786	817	3,809	759	3,050	46.5
1944	5,259	2,186	923	351	912	3,073	2,505	568	58.4
1946	14,308	12,077	6,656	3,362	2,059	2,231	865	1,366	15.6
1949	26,722	20,453	13,111	3,383	3,959	6,269	1,488	4,781	23.5
1959	55,392	39,322	24,251	8,859	6,212	16,070	3,724	12,346	29.0
1960	54,738	38,875	22,975	10,149	5,751	15,863	3,622	12,241	29.0
1961	56,445	39,297	23,107	10,734	5,456	17,148	3,879	13,269	30.4
1962	60,205	42,336	25,150	11,617	5,569	17,869	3,913	13,956	29.7
1963	64,812	45,455	27,874	11,646	5,935	19,357	4,001	15,356	29.9
1964	67,675	47,292	28,010	12,955	6,327	20,383	3,898	16,485	30.1
1965	73,747	51,685	27,934	16,509	7,242	22,062	4,014	18,048	29.9
1966	76,414	52,407	25,715	18,279	8,413	24,007	3,964	20,043	31.4
1967	78,082	52,546	25,568	17,589	9,389	25,536	3,475	22,061	32.7
1968	87,093	59,488	30,565	18,164	10,759	27,605	3,367	24,238	31.7
1969	93,917	65,953	33,200	21,155	11,598	27,964	3,313	24,651	29.8
1970	94,855	66,759	31,864	21,417	13,478	28,096	3,290	24,806	29.6
1971	109,950	80,079	43,267	22,479	14,333	29,871	3,983	25,888	27.2
1972	124,085	93,901	54,288	24,038	15,575	30,184	4,392	25,792	24.3
1973	137,917	105,412	59,727	27,584	18,101	32,505	4,851	27,654	23.6
1974	138,501	100,166	50,376	29,637	20,153	38,334	5,293	33,042	27.7
1975	134,535	93,651	46,472	26,407	20,772	40,884	6,318	34,566	30.4
1976	151,054	111,931	60,520	26,091	25,320	39,123	7,017	32,106	25.9
1977	173,975	135,801	80,956	28,695	26,150	38,174	7,320	30,855	21.9
1978	205,561	159,665	93,424	36,293	29,947	45,896	8,398	37,497	22.3
1979	230,413	181,621	99,030	47,298	35,293	48,792	8,564	40,227	21.2
1980	230,749	175,699	87,261	52,434	36,004	55,050	9,678	45,372	23.9
1981	238,201	185,222	86,566	60,818	37,838	52,979	10,043	42,935	22.2
1982	229,045	178,550	74,340	64,152	40,058	50,495	9,920	40,575	22.0

[a] Years prior to 1946 not strictly comparable to other years. Data for Alaska and Hawaii included beginning 1959. For public construction, data beginning 1975 not directly comparable to prior data.

[b] For public construction by type, see Table 55.

[c] Excludes farm.

[d] Public utilities, nonresidential farm, and all other private.

Source: Department of Commerce, Bureau of Industrial Economics.

65. Value of New Public Construction by Type[a]

Selected Calendar Years 1929-1982[b]

(Millions)

Year	Total	Housing and redevelopment buildings	Nonresidential buildings		Sewer and water systems	Highways and streets	Conservation and development	Military facilities[c]	All other[d]
			Total	Educational					
1929	$2,486	–	$659	$389	$253	$1,266	$115	$19	$174
1939	3,809	$65	970	468	371	1,381	570	125	327
1944	3,073	211	1,361	41	79	362	163	837	60
1946	2,231	374	354	101	194	764	260	188	97
1949	6,269	359	2,049	934	619	2,015	852	137	238
1959	16,070	962	4,514	2,656	1,467	5,761	1,121	1,465	780
1960	15,863	716	4,759	2,818	1,487	5,437	1,175	1,366	887
1961	17,148	842	5,169	3,052	1,581	5,854	1,384	1,371	947
1962	17,869	938	5,154	2,984	1,754	6,365	1,523	1,266	869
1963	19,357	531	6,003	3,477	1,829	7,084	1,694	1,179	1,037
1964	20,383	567	6,610	3,790	2,281	7,133	1,750	910	1,132
1965	22,062	603	7,290	4,284	2,461	7,550	2,019	830	1,309
1966	24,007	655	8,265	5,333	2,366	8,405	2,194	727	1,395
1967	25,536	709	9,273	5,988	2,328	8,591	2,124	695	1,816
1968	27,605	746	9,693	6,061	3,065	9,321	1,973	808	1,999
1969	27,964	1,047	10,183	5,868	2,680	9,250	1,783	879	2,142
1970	28,096	1,107	9,550	5,619	2,638	9,981	1,908	718	2,194
1971	29,871	1,136	10,261	5,564	2,825	10,658	2,095	901	1,995
1972	30,184	875	10,625	5,720	2,778	10,429	2,172	1,087	2,218
1973	32,505	941	12,054	6,647	3,022	10,505	2,313	1,166	2,504
1974	38,334	1,006	13,984	7,310	4,062	12,065	2,714	1,185	3,290
1975	40,884	754	14,720	7,760	6,566	10,854	3,257	1,389	3,345
1976	39,123	720	13,039	6,342	6,972	9,743	3,742	1,630	3,276
1977	38,174	908	11,891	5,459	7,184	9,380	3,862	1,429	3,520
1978	45,896	1,053	14,188	6,264	9,426	10,706	4,457	1,502	4,563
1979	48,792	1,211	14,347	6,903	9,788	11,997	4,587	1,647	5,215
1980	55,050	1,648	16,869	8,050	10,437	13,807	5,090	1,880	5,318
1981	52,979	1,722	16,070	6,737	8,939	13,304	5,225	1,964	5,754
1982	50,495	1,653	15,175	5,916	8,254	13,226	5,027	2,201	4,958

[a] "Public" construction relates to government ownership, not source of funds.

[b] Beginning in 1959, data include Alaska and Hawaii. Years prior to 1946 not strictly comparable to other years. Data beginning 1975 not directly comparable to prior data.

[c] Beginning in 1963, military hospitals are included in the nonresidential buildings category.

[d] Includes publicly owned parks and playgrounds, memorials, public service enterprises, etc., and in 1942-1944, petroleum pipelines.

Source: Department of Commerce, Bureau of Industrial Economics.

67. Income of Farm Operators in Current and in Constant (1967) Dollars

Selected Calendar Years 1910-1981

	Current income (millions)						Income of farm operator families in 1967 dollars				
			Realized gross income[b]				Net income from farming		Personal income of farm population[d]		
Year	Realized net income[a]	Production expenses	Total	Realized nonmoney income[c]	Cash receipts from marketings	Government payments	Total (millions)	Per farm	Total (millions)	Per capita	Number of farms (thousands)
1910-14[e]	$3,984	$3,790	$7,774	$1,845	$5,929	–	$13,759	$2,141	n.a.	n.a.	6,429
1915-19[e]	7,029	6,187	13,216	2,640	10,576	–	17,400	2,685	n.a.	n.a.	6,479
1920-24[e]	5,086	7,318	12,404	2,604	9,801	–	9,466	1,456	n.a.	n.a.	6,500
1925-29[e]	6,101	7,520	13,621	2,698	10,923	–	11,728	1,812	n.a.	n.a.	6,475
1930-34[e]	3,023	5,207	8,230	1,740	6,374	$116	6,939	1,041	n.a.	n.a.	6,672
1935-39[e]	4,873	5,824	10,698	2,224	7,994	479	11,629	1,752	$14,962	$585	6,611
1940	4,482	6,858	11,340	2,235	8,382	723	10,671	1,681	18,088	593	6,350
1942	9,853	10,040	19,893	3,678	15,565	650	20,191	3,254	28,873	998	6,202
1944	11,705	12,333	24,038	2,726	20,536	776	22,169	3,700	31,508	1,271	6,003
1946	15,068	14,500	29,568	3,994	24,802	772	25,757	4,347	34,232	1,347	5,926
1948	17,664	18,790	36,454	5,970	30,227	257	24,499	4,222	32,999	1,354	5,803
1950	13,648	19,455	33,103	4,359	28,461	283	18,929	3,352	28,218	1,225	5,648
1952	14,961	22,790	37,751	4,948	32,528	275	18,819	3,620	27,679	1,273	5,198
1954	12,373	21,808	34,181	4,092	29,832	257	15,370	3,204	22,781	1,198	4,798
1956	11,254	22,705	33,959	3,004	30,401	554	13,826	3,063	21,682	1,158	4,514
1958	13,168	25,790	38,958	4,413	33,456	1,089	15,206	3,592	22,181	1,296	4,233
1960	11,518	27,376	38,894	3,944	34,248	702	12,985	3,277	20,701	1,324	3,963
1962	12,064	30,279	42,343	4,128	36,468	1,747	13,316	3,606	21,785	1,522	3,692
1964	10,492	31,812	42,304	2,797	37,326	2,181	11,294	3,267	21,265	1,558	3,457
1966	13,960	36,508	50,468	3,756	43,435	3,277	14,362	4,409	24,499	2,113	3,257
1968	12,322	39,525	51,847	4,202	44,183	3,462	11,825	3,851	23,128	2,212	3,071
1970	14,235	44,427	58,663	4,436	50,509	3,717	12,240	4,150	23,861	2,457	2,949
1971	14,772	47,196	61,968	6,075	52,748	3,145	12,178	4,196	24,066	2,553	2,902
1972	18,906	52,116	71,022	5,955	61,106	3,961	15,089	5,275	28,192	2,934	2,860
1973	33,423	65,387	98,810	9,317	86,886	2,607	25,111	8,896	37,287	3,937	2,823
1974	26,001	72,035	98,036	5,114	92,391	530	17,604	6,299	31,304	3,379	2,795
1975	25,247	75,757	101,004	11,295	88,902	807	15,662	6,213	26,370	3,266	2,521
1976	18,667	83,300	101,967	5,878	95,355	734	10,948	4,385	21,835	2,901	2,497
1977	18,434	90,176	108,610	10,588	96,203	1,819	10,156	4,136	21,166	3,417	2,456
1978	26,655	100,589	127,244	11,728	112,486	3,030	13,641	5,600	24,874	3,826	2,436
1979	32,347	118,974	151,320	18,234	131,711	1,375	14,879	6,123	25,364	4,064	2,430
1980	20,125	130,485	150,610	9,789	139,535	1,286	8,154	3,359	19,191	3,171	2,428
1981	25,117	141,636	166,753	21,354	143,466	1,932	9,221	3,785	19,557	3,378	2,436

[a] Realized net income is the difference between total realized gross income and production expenses.
[b] Excludes net change in inventories.
[c] Value of farm products consumed directly in farm households and gross rental value of farm dwellings.
[d] Income from all sources, including off-farm.
[e] Annual average for period.
Source: Department of Agriculture, Economics and Statistics Service.

70. Purchasing Power of the Dollar

Calendar Years 1915-1982

Year	Purchasing power as measured by			
	Producer price index		Consumer price index	
	1957-59 Dollar = $1.00	1967 Dollar = $1.00	1957-59 Dollar = $1.00	1967 Dollar = $1.00
1915	2.63	2.79	2.82	3.29
1916	2.14	2.27	2.63	3.06
1917	1.56	1.65	2.24	2.60
1918	1.39	1.48	1.91	2.22
1919	1.32	1.40	1.66	1.93
1920	1.18	1.26	1.43	1.67
1921	1.87	1.99	1.61	1.87
1922	1.89	2.00	1.71	1.99
1923	1.81	1.93	1.68	1.96
1924	1.87	1.98	1.68	1.95
1925	1.77	1.88	1.64	1.90
1926	1.82	1.94	1.62	1.89
1927	1.91	2.03	1.65	1.92
1928	1.89	2.00	1.68	1.95
1929	1.92	2.04	1.68	1.95
1930	2.11	2.24	1.72	2.00
1931	2.51	2.66	1.89	2.19
1932	2.81	2.98	2.10	2.44
1933	2.77	2.94	2.22	2.58
1934	2.44	2.59	2.15	2.49
1935	2.28	2.42	2.09	2.43
1936	2.26	2.40	2.07	2.41
1937	2.12	2.25	2.00	2.33
1938	2.33	2.47	2.04	2.37
1939	2.37	2.51	2.07	2.40
1940	2.33	2.47	2.05	2.38
1941	2.09	2.22	1.95	2.27
1942	1.85	1.96	1.76	2.05
1943	1.77	1.88	1.66	1.93
1944	1.76	1.87	1.63	1.90
1945	1.73	1.83	1.59	1.86
1946	1.51	1.61	1.47	1.71
1947	1.23	1.31	1.29	1.49
1948	1.14	1.21	1.19	1.39
1949	1.20	1.27	1.20	1.40
1950	1.15	1.22	1.19	1.39
1951	1.03	1.10	1.10	1.29
1952	1.06	1.13	1.08	1.26
1953	1.08	1.14	1.07	1.25
1954	1.08	1.14	1.07	1.24
1955	1.07	1.14	1.07	1.25
1956	1.04	1.10	1.06	1.23
1957	1.01	1.07	1.02	1.19
1958	1.00	1.06	.99	1.15
1959	.99	1.05	.99	1.15
1960	.99	1.05	.97	1.13
1961	1.00	1.06	.96	1.12
1962	.99	1.05	.95	1.10
1963	1.00	1.06	.94	1.09
1964	1.00	1.06	.93	1.08
1965	.98	1.04	.91	1.06
1966	.94	1.00	.88	1.03
1967	.94	1.00	.86	1.00
1968	.92	.98	.83	.96
1969	.88	.94	.78	.91
1970	.85	.91	.74	.86
1971	.83	.88	.71	.82
1972	.79	.84	.69	.80
1973	.70	.74	.65	.75
1974	.59	.62	.58	.68
1975	.54	.57	.53	.62
1976	.51	.55	.50	.59
1977	.49	.51	.47	.55
1978	.45	.48	.44	.51
1979	.40	.42	.40	.46
1980	.35	.37	.35	.41
1981	.32	.34	.32	.37
1982	.31	.33	.30	.35

Source: Computed from data in Table 69.

71. Implicit Price Deflators for Gross National Product and Selected Components

Calendar Years 1929-1982[a]

(Index Numbers 1972 = 100)

Year	Gross national product	Personal consumption expenditures	Gross private domestic investment		Government purchases of goods and services
			Nonresidential (structures and producers' goods)	Residential structures	
1929	32.76	35.9	28.3	28.2	21.5
1930	31.75	35.0	27.0	27.7	21.2
1931	28.87	31.5	25.4	25.2	20.4
1932	25.67	27.9	23.6	20.7	18.8
1933	25.13	26.9	22.9	20.7	19.2
1934	27.30	29.0	25.5	22.8	20.7
1935	27.88	29.7	26.3	22.4	20.6
1936	28.00	30.1	26.0	23.5	21.0
1937	29.30	31.2	28.2	25.8	21.6
1938	28.66	30.7	28.4	26.5	21.7
1939	28.43	30.5	28.2	26.6	21.4
1940	29.06	30.9	29.1	27.4	21.7
1941	31.23	33.2	31.0	30.0	25.5
1942	34.32	36.7	33.9	32.4	31.2
1943	36.14	40.1	35.9	34.9	32.8
1944	37.01	42.4	36.8	38.1	32.3
1945	37.91	44.1	36.7	40.8	31.2
1946	43.88	47.8	40.0	44.6	29.6
1947	49.55	52.9	46.9	53.7	33.6
1948	52.98	56.0	51.5	58.1	37.7
1949	52.49	55.8	53.0	58.7	39.7
1950	53.56	56.9	54.5	60.0	39.2
1951	57.09	60.6	59.1	64.4	45.0
1952	57.92	62.0	60.1	66.4	47.3
1953	58.82	63.2	61.2	66.9	48.5
1954	59.55	63.7	61.7	67.1	48.6
1955	60.84	64.4	62.9	68.7	49.2
1956	62.79	65.6	67.3	71.0	51.7
1957	64.93	67.8	71.0	71.4	54.0
1958	66.04	69.2	70.9	71.2	56.0
1959	67.60	70.6	72.2	71.1	57.2
1960	68.70	71.9	72.5	71.4	58.0
1961	69.33	72.6	72.0	71.3	59.1
1962	70.61	73.7	72.5	71.5	61.1
1963	71.67	74.8	73.1	70.9	62.6
1964	72.77	75.9	73.8	71.2	64.1
1965	74.36	77.2	74.7	72.3	66.0
1966	76.76	79.4	76.9	74.6	69.1
1967	79.06	81.4	79.5	77.0	72.5
1968	82.54	84.6	82.8	80.7	76.5
1969	86.79	88.4	86.7	87.7	81.1
1970	91.45	92.5	91.3	90.5	87.7
1971	96.01	96.5	96.2	94.8	93.9
1972	100.00	100.0	100.0	100.0	100.0
1973	105.75	105.7	103.8	109.1	106.7
1974	115.08	116.4	115.4	120.3	116.8
1975	125.79	125.3	132.2	131.0	128.2
1976	132.34	131.7	138.6	140.7	136.6
1977	140.05	139.3	146.3	158.0	146.3
1978	150.42	149.1	157.2	178.3	157.3
1979	163.42	162.5	170.8	200.5	170.4
1980	178.64	179.2	186.1	218.5	189.2
1981	195.51	194.5	201.3	233.6	207.4
1982	207.15	206.0	210.0	238.0	221.7

[a] Data for 1982 are preliminary.
Source: Department of Commerce, Bureau of Economic Analysis.

72. Selected Bond Yields and Interest Rates

Average for Calendar Years 1950-1982

(Percent Per Year)

Year	U.S. Treasury 3-month bills (new issues)[a]	High-grade municipal bonds (Standard & Poor's)	Corporate bonds-Aaa (Moody's)	New home mortgage yields[b] (FHLBB)	Bank prime rate	Federal Reserve discount rate[c]
1950	1.218	1.98	2.62	–	2.07	1.59
1951	1.552	2.00	2.86	–	2.56	1.75
1952	1.766	2.19	2.96	–	3.00	1.75
1953	1.931	2.72	3.20	–	3.17	1.99
1954	.953	2.37	2.90	–	3.05	1.60
1955	1.753	2.53	3.06	–	3.16	1.89
1956	2.658	2.93	3.36	–	3.77	2.77
1957	3.267	3.60	3.89	–	4.20	3.12
1958	1.839	3.56	3.79	–	3.83	2.15
1959	3.405	3.95	4.38	–	4.48	3.36
1960	2.928	3.73	4.41	–	4.82	3.53
1961	2.378	3.46	4.35	–	4.50	3.00
1962	2.778	3.18	4.33	–	4.50	3.00
1963	3.157	3.23	4.26	5.89	4.50	3.23
1964	3.549	3.22	4.40	5.83	4.50	3.55
1965	3.954	3.27	4.49	5.81	4.54	4.04
1966	4.881	3.82	5.13	6.25	5.63	4.50
1967	4.321	3.98	5.51	6.46	5.61	4.19
1968	5.339	4.51	6.18	6.97	6.30	5.16
1969	6.677	5.81	7.03	7.81	7.96	5.87
1970	6.458	6.51	8.04	8.45	7.91	5.95
1971	4.348	5.70	7.39	7.74	5.72	4.88
1972	4.071	5.27	7.21	7.60	5.25	4.50
1973	7.041	5.18	7.44	7.96	8.03	6.44
1974	7.886	6.09	8.57	8.92	10.81	7.83
1975	5.838	6.89	8.83	9.00	7.86	6.25
1976	4.989	6.49	8.43	9.00	6.84	5.50
1977	5.265	5.56	8.02	9.02	6.83	5.46
1978	7.221	5.90	8.73	9.56	9.06	7.46
1979	10.041	6.39	9.63	10.78	12.67	10.28
1980	11.506	8.51	11.94	12.66	15.27	11.77
1981	14.077	11.23	14.17	14.70	18.87	13.41
1982	10.686	11.57	13.79	15.14	14.86	11.02

[a] Rate on new issues within period; bank-discount basis.

[b] Effective rate (in the primary market) on conventional mortgages, reflecting fees and charges as well as contract rate and assuming on the average repayment in 10 years. Beginning 1973, data not strictly comparable with prior rates.

[c] Applies to Federal Reserve Bank of New York.

Source: Compiled by Council of Economic Advisers; basic data from Treasury Department, Board of Governors of the Federal Reserve System, Federal Home Loan Bank Board (FHLBB), Moody's Investors Service, and Standard & Poor's Corporation.

73. Business Cycle Expansions and Contractions

Period 1854-1981

Business cycle reference dates		Duration in months			
		Contraction	Expansion	Cycle	
		(Trough from previous peak)	(Trough to peak)	Trough from previous trough	Peak from previous peak
Trough	Peak				
December 1854	June 1857	–	30	–	–
December 1858	October 1860	18	22	48	40
June 1861	April 1865	8	46[a]	30	54[a]
December 1867	June 1869	32[a]	18	78[a]	50
December 1870	October 1873	18	34	36	52
March 1879	March 1882	65	36	99	101
May 1885	March 1887	38	22	74	60
April 1888	July 1890	13	27	35	40
May 1891	January 1893	10	20	37	30
June 1894	December 1895	17	18	37	35
June 1897	June 1899	18	24	36	42
December 1900	September 1902	18	21	42	39
August 1904	May 1907	23	33	44	56
June 1908	January 1910	13	19	46	32
January 1912	January 1913	24	12	43	36
December 1914	August 1918	23	44[a]	35	67[a]
March 1919	January 1920	7[a]	10	51[a]	17
July 1921	May 1923	18	22	28	40
July 1924	October 1926	14	27	36	41
November 1927	August 1929	13	21	40	34
March 1933	May 1937	43	50	64	93
June 1938	February 1945	13	80[a]	63	93[a]
October 1945	November 1948	8[a]	37	88[a]	45
October 1949	July 1953	11	45[a]	48	56[a]
May 1954	August 1957	10[a]	39	55[a]	49
April 1958	April 1960	8	24	47	32
February 1961	December 1969	10	106[a]	34	116[a]
November 1970	November 1973	11[a]	36	117[a]	47
March 1975	January 1980	16	58	52	74
July 1980	July 1981	6	12	64	18
Average, all cycles:					
1854-1980 (29 cycles)		18	33[b]	52	51
1854-1919 (16 cycles)		22	27	48	49[c]
1919-1945 (6 cycles)		18	35	53	53
1945-1981 (7 cycles)		10	45[d]	60	55[d]
Average, peacetime cycles:					
1854-1981 (24 cycles)		19	27[e]	47	46
1854-1919 (14 cycles)		22	24	46	47[f]
1919-1945 (5 cycles)		20	26	46	45
1945-1981 (5 cycles)		10	34[g]	49	44[g]

[a] Indicates wartime expansions (Civil War, World Wars I and II, Korean War, and Vietnam War), postwar contractions, and full cycles including wartime expansions.

[b] 30 cycles.

[c] 15 cycles.

[d] 8 cycles.

[e] 25 cycles.

[f] 13 cycles.

[g] 6 cycles.

Source: National Bureau of Economic Research, Inc.

76. Net Financial Investment of Households[a]

Selected Calendar Years 1966-1982

(Billions)

Category	1966	1975	1980	1981	1982
Net financial investment	$34.0	$102.1	$168.2	$199.5	$225.6
Net acquisition of financial assets	58.1	156.7	297.6	324.5	313.3
Deposits, plus credit market instruments	37.5	127.2	230.9	273.0	226.4
Deposits	21.4	91.5	161.2	198.8	168.6
Checkable deposits and currency	2.4	6.9	6.4	25.7	25.9
Small time and savings deposits	19.0	96.4	79.9	46.5	123.6
Large time deposits		-13.0	45.7	19.1	-5.6
Money market fund shares	—	1.3	29.2	107.5	24.7
Credit market instruments	16.1	35.7	69.7	74.2	57.9
U.S. Government securities	7.6	18.8	28.3	36.8	12.1
State and local obligations	4.0	6.2	12.2	20.4	47.6
Corporate and foreign bonds	1.3	8.9	9.3	-7.9	-11.7
Mortgages	2.0	6.2	22.2	23.4	17.4
Open-market paper	1.0	-4.4	-2.2	1.4	-7.6
Mutual fund shares	3.7[b]	-.3	5.0	7.7	19.5
Other corporate equities	-4.4	-3.5	-2.9	-39.2	-20.3
Life insurance reserves	4.7	8.7	11.5	10.3	10.8
Pension funds	14.5	34.9	78.2	88.4	93.5
Net investment in noncorporate business	.7	-14.5	-34.8	-24.0	-28.6
Security credit	.2	.6	4.1	3.6	6.9
Miscellaneous assets	1.2	3.8	5.6	4.8	5.0
Net increase in liabilities	24.1	54.6	129.4	125.0	87.7
Credit market instruments	23.5	52.1	117.5	120.4	85.1
Home mortgages	13.8	40.6	98.3	81.4	54.9
Other mortgages	1.2	1.0	1.8	2.1	1.4
Installment consumer credit	5.5	7.7	1.4	19.9	10.0
Other consumer credit	1.1	1.9	3.4	5.4	4.4
Bank loans, n.e.c.	(c)	-1.2	3.6	.8	7.0
Other loans	2.0	2.2	8.9	10.8	7.4
Security	-.1	.7	8.5	.1	-1.9
Trade debt	.3	1.1	2.2	2.7	2.7
Miscellaneous	.4	.7	1.2	1.8	1.8

[a] Includes personal trusts and nonprofit corporations.
[b] Investment company shares.
[c] Less than $50 million.
Source: Board of Governors of the Federal Reserve System.

77. Financial Assets and Liabilities of Households[a]

End of Selected Calendar Years 1966-1982

(Billions)

Category	1966	1970	1980	1981	1982
Total financial assets	$1,461.8	$1,926.6	$4,555.0	$4,850.8	$5,385.1
Deposits and credit market instruments	590.3	796.5	2,294.7	2,565.3	2,795.9
Deposits	398.5	544.5	1,625.3	1,824.2	1,986.3
Demand deposits and currency	90.8	117.8	261.8	287.6	313.5
Time and savings accounts	307.7	426.7	1,289.0	1,354.7	1,466.1
Money market fund shares	—	—	74.4	181.9	206.6
Credit market instruments	191.8	252.0	669.4	741.1	809.6
U.S. Government securities	89.6	107.2	293.1	329.9	344.4
Treasury issues	78.8	84.9	225.5	249.2	261.1
Savings bonds	50.2	52.1	72.5	68.2	68.3
Other Treasury	28.6	32.8	153.0	181.0	192.8
Agency issues	10.8	22.3	67.6	80.7	83.2
State and local obligations	40.4	46.0	94.6	115.0	161.8
Corporate and foreign bonds	10.9	34.3	90.0	81.3	72.7
Mortgages	44.2	52.9	148.4	171.6	188.9
Open-market paper	6.7	11.7	43.3	43.4	41.9
Corporate equities	575.6	729.4	1,225.6	1,165.5	1,310.8
Mutual fund shares	n.a	n.a	63.7	64.0	93.0
Other corporate equities	n.a	n.a	1,161.9	1,101.4	1,217.8
Life insurance reserves	110.6	130.5	222.5	232.8	243.7
Pension fund reserves	164.3	239.4	727.1	793.8	924.9
Security credit	2.7	4.4	12.6	16.2	27.7
Miscellaneous assets	18.2	26.3	72.4	77.1	82.1
Total liabilities	383.4	502.0	1,526.3	1,650.9	1,732.5
Credit market instruments	367.4	481.2	1,469.2	1,589.3	1,668.3
Home mortgages	228.6	290.7	967.9	1,049.0	1,095.9
Other mortgages	14.6	19.0	31.4	33.5	34.8
Installment consumer credit	79.3	105.5	313.5	333.4	343.4
Other consumer credit	30.4	37.6	74.8	80.2	84.6
Bank loans n.e.c.	2.5	7.5	26.8	27.7	36.5
Other loans	11.9	20.9	54.8	65.6	73.0
Security credit	9.0	10.4	27.1	27.2	25.3
Trade credit	3.3	5.3	17.0	19.7	22.4
Deferred and unpaid life insurance premiums	3.7	5.1	12.9	14.7	16.5

[a] Includes holdings by personal trusts and nonprofit organizations.

Source: Board of Governors of the Federal Reserve System.

78. Savings and Investment of Corporate Business[a]

Selected Calendar Years 1966-1982

(Billions)

Item	1966	1975	1980	1981	1982
Gross investment	$54.2	$113.7	$181.7	$193.7	$193.2
Capital expenditures	75.7	109.7	220.5	260.9	247.3
Fixed investment	62.5	117.7	219.9	242.3	261.1
Plant and equipment	60.0	116.3	218.4	241.4	258.3
Home construction	-.5	.9	-1.0	-1.7	.5
Multi-family residential	3.0	.5	2.5	2.6	2.3
Change in inventories[b]	13.2	-9.3	-4.4	13.8	-21.6
Mineral rights from U.S. Government	—	1.3	5.0	4.8	7.8
Net financial investment	-21.5	4.0	-38.8	-67.2	-54.1
Net acquisition of financial assets	14.8	41.2	97.4	53.9	19.7
Liquid assets	-1.8	19.8	15.8	17.7	10.2
Demand deposits and currency	-.7	6.2	6.6	-.7	.7
Time deposits	-.4	1.9	4.0	14.9	5.3
Security repurchase agreements	.1	-.8	6.6	([c])	-3.9
Foreign deposits	-1.7	.8	1.1	-.3	-3.0
U.S. Government securities	-1.0	8.7	-1.2	1.2	5.4
State and local obligations	1.5	-.2	-.2	([c])	([c])
Commercial paper	.3	3.1	-1.1	2.0	5.7
Consumer credit	.3	.7	.4	1.8	.1
Trade credit	12.2	5.8	47.6	17.0	-5.9
Miscellaneous assets[d]	4.1	14.9	33.7	17.4	15.2
Net increase in liabilities	36.3	37.2	136.2	121.1	73.8
Net funds raised in markets	25.4	30.7	95.7	92.6	80.7
Net new equity issues	1.3	9.9	12.9	-11.5	3.7
Debt instruments	24.2	20.8	82.8	104.1	77.0
Tax-exempt bonds[e]	—	2.6	9.5	11.8	14.7
Corporate bonds[f]	10.2	27.2	33.2	23.9	22.4
Mortgages	4.4	-1.1	2.0	-1.1	1.8
Home mortgages	-.4	.7	-.8	-1.4	.4
Multi-family	.7	.3	3.0	1.6	2.5
Commercial	4.1	-2.1	-.2	-1.3	-1.1
Bank loans, n.e.c.	8.3	-9.2	27.8	42.8	40.2
Commercial paper	.8	-2.9	4.9	14.7	-4.0
Acceptances	.1	.2	.8	2.2	1.4
Finance company loans	-.1	3.8	3.1	8.7	-.5
U.S. Government loans	.4	.2	1.5	1.2	1.0
Profit taxes payable	.2	-2.4	-6.7	-7.6	-9.6
Trade debt	10.6	6.3	33.6	14.7	-5.7
Foreign direct investment in U.S.	.1	2.6	13.7	21.3	8.4

[a] Nonfarm and nonfinancial corporate business only.
[b] Includes inventory valuation adjustment.
[c] Less than $50 million.
[d] Primarily foreign direct investment net of bond issues abroad.
[e] Industrial pollution control bonds, issued by state and local governments.
[f] Excludes bond issues abroad.
Source: Board of Governors of the Federal Reserve System.

79. Sources of Gross Savings

Calendar Years 1929-1982[a]

(Billions)

Year	Total[b]	Private			Government surplus or deficit			Gross savings rate[c]
		Total	Personal	Business	Total	Federal	State and local	
1929	$15.9	$14.9	$3.3	$11.6	$1.0	$1.2	$-.2	15.3
1930	11.5	11.8	2.7	9.0	-.3	.3	-.6	12.6
1931	4.9	7.8	2.2	5.6	-2.9	-2.1	-.8	6.5
1932	.7	2.4	-.6	3.0	-1.8	-1.5	-.3	1.2
1933	.9	2.2	-.9	3.1	-1.4	-1.3	-.1	1.5
1934	3.1	5.5	.2	5.3	-2.4	-2.9	.5	4.8
1935	6.4	8.5	2.1	6.4	-2.0	-2.6	.6	8.9
1936	7.0	10.1	3.5	6.6	-3.1	-3.6	.5	8.4
1937	11.9	11.5	3.4	8.1	.3	-.4	.7	13.0
1938	6.9	8.7	.4	8.3	-1.8	-2.1	.4	8.1
1939	8.8	11.0	2.2	8.8	-2.2	-2.2	([d])	9.7
1940	13.5	14.2	3.4	10.8	-.7	-1.3	.6	13.5
1941	18.6	22.4	10.3	12.1	-3.8	-5.1	1.3	14.9
1942	10.7	42.0	27.2	14.8	-31.4	-33.1	1.8	6.7
1943	5.4	49.6	32.9	16.7	-44.1	-46.6	2.5	2.8
1944	2.4	54.3	36.6	17.6	-51.8	-54.5	2.7	1.2
1945	5.2	44.7	28.7	16.0	-39.5	-42.1	2.6	2.4
1946	35.1	29.6	13.7	15.9	5.4	3.5	1.9	16.7
1947	41.7	27.3	5.2	22.1	14.4	13.4	1.0	17.9
1948	49.8	41.4	11.1	30.2	8.4	8.3	.1	19.2
1949	35.6	39.0	7.5	31.5	-3.4	-2.6	-.7	13.8
1950	50.7	42.7	11.9	30.7	8.0	9.2	-1.2	17.7
1951	56.9	50.8	16.1	34.8	6.1	6.5	-.4	17.2
1952	51.0	54.8	17.4	37.4	-3.8	-3.7	([d])	14.7
1953	49.8	56.7	18.5	38.2	-6.9	-7.1	.1	13.6
1954	50.9	58.1	17.0	41.1	-7.1	-6.0	-1.1	13.9
1955	67.5	64.4	16.4	47.9	3.1	4.4	-1.3	16.9
1956	75.9	70.7	21.3	49.4	5.2	6.1	-.9	18.0
1957	75.2	74.3	22.3	52.0	.9	2.3	-1.4	16.9
1958	62.6	75.3	23.6	51.7	-12.6	-10.3	-2.4	13.9
1959	78.3	79.9	21.1	58.7	-1.6	-1.1	-.4	16.0
1960	81.1	78.0	19.7	58.3	3.1	3.0	.1	16.0
1961	78.7	83.0	23.0	60.0	-4.3	-3.9	-.4	15.0
1962	86.7	90.5	23.3	67.2	-3.8	-4.2	.5	15.3
1963	93.6	92.9	21.9	71.0	.7	.3	.5	15.7
1964	104.0	106.3	29.6	76.7	-2.3	-3.3	1.0	16.3
1965	120.2	119.7	33.7	86.0	.5	.5	([d])	17.4
1966	127.3	128.6	36.0	92.7	-1.3	-1.8	.5	16.8
1967	125.7	139.9	44.3	95.6	-14.2	-13.2	-1.1	15.7
1968	136.0	142.0	41.9	100.0	-6.0	-6.0	.1	15.6
1969	153.6	143.6	40.6	103.0	9.9	8.4	1.5	16.3
1970	148.9	158.6	55.8	102.8	-10.6	-12.4	1.9	15.0
1971	161.6	180.3	60.7	119.7	-19.4	-22.0	2.6	15.0
1972	186.6	189.2	52.6	136.6	-3.3	-16.8	13.5	15.7
1973	235.5	227.7	79.0	148.7	7.8	-5.6	13.4	17.8
1974	227.8	234.5	85.1	149.4	-4.7	-11.5	6.8	15.9
1975	218.9	282.7	94.3	188.4	-63.8	-69.3	5.5	14.1
1976	257.9	294.4	82.5	211.9	-36.5	-53.1	16.6	15.0
1977	309.1	326.9	78.0	248.9	-17.8	-45.9	28.0	16.1
1978	374.8	374.0	89.4	284.6	.8	-29.5	30.3	17.3
1979	422.7	407.3	96.7	310.6	14.3	-16.1	30.4	17.5
1980	406.2	438.3	106.2	332.1	-33.2	-61.4	28.2	15.4
1981	477.5	504.7	130.2	374.5	-28.2	-60.0	31.7	16.3
1982	413.9	529.9	141.1	388.8	-116.1	-147.9	31.9	13.5

[a] Data for 1982 are preliminary.
[b] Includes net capital grants received by the United States.
[c] Gross savings as a percent of gross national product.
[d] Less than $500 million.
Source: Department of Commerce, Bureau of Economic Analysis; computations by Tax Foundation.

Section III

THE FEDERAL GOVERNMENT

Table *Page*

Fiscal Operations in Summary

80 Summary of Federal Fiscal Operations 99
81 Budget Receipts and Outlays by Fund Group 100
82 Federal Budget Receipts by Source, Outlays by Function, and Total Public Debt 101
83 Federal Receipts and Expenditures in the National Income Accounts 102
84 Federal Finances and Gross National Product 103
85 The Federal Credit Budget 103
86 Federal Participation in Domestic Credit Markets 104
87 Relation of Federal Receipts and Expenditures in the Unified Budget and National Income Accounts 105

Outlays

88 Federal Budget Outlays by Selected Function 106
89 Federal Budget Outlays by Type in Current and in Constant (1972) Dollars 107
90 Federal Budget Outlays by Function 108
91 Federal Budget Outlays by Agency 109
92 Federal Budget Outlays for National Defense, International, and Domestic Programs 110
93 Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function 111
94 Federal Expenditures by State 112
95 Federal Aid to State and Local Governments by Form of Aid and Function 113
96 Federal Aid to State and Local Governments by State 114
97 Controllability of Federal Budget Outlays 115
98 Outlays for the Legislative Branch of the Federal Government by Unit 116
99 Federal Direct Expenditures by Character and Payments to Other Governments 117
100 Postal Receipts and Expenditures 118

Lending, Enterprise, and Trust Operations

101 Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs 119
102 Major U.S. Government Foreign Assistance by Program 120
103 Net U.S. Foreign Grants and Credits by Region and Country 121
104 Net Federal Direct Loan Outlays by Agency or Program 122
105 Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program 123
106 Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program 124
107 Federal Trust Fund Receipts and Expenditures by Fund 125
108 Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds 126

(Continued)

74. Net Stock of Privately-Owned Reproducible Tangible Wealth in Current and Constant (1972) Dollars

End of Selected Calendar Years 1929-1981

(Billions)

Type of wealth	1929	1935	1945	1950	1955	1960	1965	1970	1975	1980	1981
	Current dollars										
Net stock, total	$259	$207	$458	$723	$1,020	$1,287	$1,625	$2,539	$4,367	$7,757	$8,522
Business	184	137	230	451	624	789	988	1,542	2,724	4,990	5,457
Equipment	30	20	37	97	139	181	227	369	650	1,168	1,292
Nonresidential structures	58	42	59	108	151	198	261	438	789	1,375	1,523
Residential structures	97	74	135	245	334	409	501	735	1,283	2,448	2,643
Government	37	44	179	169	244	306	404	629	1,058	1,794	2,023
Equipment:											
Military	1	1	77	29	50	54	64	76	102	184	207
Other	1	2	13	9	17	21	25	40	64	114	135
Nonresidential structures	35	41	86	126	170	221	302	493	856	1,434	1,616
Residential structures	([a])	([a])	3	5	7	10	13	20	36	60	65
Households (consumer durables)	38	26	49	104	152	192	233	368	585	973	1,042
	Constant (1972) dollars										
Net stock, total	$926	$872	$1,170	$1,233	$1,545	$1,816	$2,203	$2,715	$3,220	$3,705	$3,775
Business	693	620	588	772	946	1,122	1,356	1,657	1,972	2,277	2,326
Equipment	98	72	90	165	206	228	277	380	480	599	617
Nonresidential structures	244	216	176	210	254	314	386	480	553	611	626
Residential structures	350	332	323	397	486	580	693	797	939	1,066	1,082
Government	141	174	504	328	412	477	578	685	761	817	827
Equipment:											
Military	4	3	226	57	77	73	81	80	80	91	96
Other	4	6	31	15	27	28	32	41	49	61	63
Nonresidential structures	132	165	239	248	298	361	447	543	606	640	643
Residential structures	([a])	([a])	8	8	10	14	18	21	26	25	25
Households (consumer durables)	92	78	77	134	187	217	268	373	488	611	632

[a] Less than $500 million.

Source: Department of Commerce, Bureau of Economic Analysis.

75. Measures and Components of the Money Supply

December Averages 1977-1982[a]

(Billions)

Item	1977	1978	1979	1980	1981	1982
Measures[b]						
M-1	$335.5	$363.2	$389.0	$414.1	$440.6	$478.2
M-2	1,286.4	1,388.5	1,497.5	1,630.3	1,794.9	1,959.5
M-3	1,451.8	1,613.5	1,758.4	1,936.7	2,167.9	2,377.6
L	1,711.0	1,922.9	2,131.8	2,343.6	2,622.0	n.a.
Components[c]						
Currency	88.6	97.5	106.3	116.2	123.2	132.8
Demand deposits	239.7	253.8	262.0	266.8	236.4	239.8
Savings deposits	491.6	481.2	423.1	400.7	344.4	358.7
Small-denomination time deposits[d]	446.0	521.8	635.9	731.7	828.6	859.7
Large-denomination time deposits[e]	145.2	194.9	222.2	258.9	302.6	333.8

[a] Averages of daily figures seasonally adjusted.

[b] Measures consist of components as follows: M1 = currency outside the Treasury, Federal Reserve Banks, and the vaults of commercial banks; traveler's checks of non-bank issuers; demand deposits at all commercial banks other than those due to domestic banks, the U.S. government, and foreign banks and official institutions less cash items in the process of collection and Federal Reserve float; and negotiable order of withdrawal (NOW) and automatic transfer service (ATS) accounts at banks and thrift institutions, credit union share draft (CUSD) accounts, and demand deposits at mutual savings banks; M2 = M1 plus savings and small-denomination time deposits at all depository institutions, overnight repurchase agreements at commercial banks, overnight Eurodollars held by U.S. residents other than banks at Caribbean branches of member banks, and balances of money market mutual funds (general purpose and broker/dealer); M3 = M2 plus large-denomination time deposits at all depository institutions and term RPs at commercial banks and savings and loan associations and balances of institution-only money market mutual funds; L = M3 plus other liquid assets such as term Eurodollars held by U.S. residents other than banks, bankers acceptances, commercial paper, Treasury bills and other liquid Treasury securities, and U.S. savings bonds.

[c] Selected.

[d] Issued in amounts of less than $100,000.

[e] Issued in amounts of $100,000 or more. Net of the holdings of domestic banks, thrift institutions, the U.S. Government, money market mutual funds, and foreign banks and official institutions.

Source: Board of Governors of the Federal Reserve System.

Table *Page*

109 Estimated Progress of the Federal Highway Trust Fund 127

Taxation

110 Total and Per Capita Federal Budget Receipts 128
111 Federal Tax Collections by Type of Tax 129
112 Federal Tax Index and Tax Receipts by Type of Tax 130
113 Federal Individual Income Tax: Exemptions, Credits, and Treatment of Dividends 131
114 Federal Internal Revenue Collections by State 132
115 Federal Individual Income Tax: Combined Normal and Surtax Rates 134
116 Federal Income Tax Liability for Selected Income Groups 136
117 Effective Rates of Federal Income Tax Liability for Selected Income Groups 137
118 Federal Individual Income Tax Data 138
119 Income and Tax Liability on Federal Individual Income Tax Returns by Income Class 139
120 Relationship of Personal Income and Taxable Income 140
121 Relationship of Federal Individual Income Tax to Alternative Measures of Income 141
122 Federal Individual Income Tax Generated at Each Tax Rate 142
123 Federal Individual Income Tax Returns and Related Data by State 143
124 Median Incomes, before and after Direct Federal Taxes and Inflation 144
125 Federal Corporation Income Tax Data 145
126 Federal Corporation Income Tax Rates and Credits 146
127 Income on Federal Corporation Income Tax Returns by Income Class 148
128 Federal Excise Tax Collections by Type of Tax 149
129 Federal Excise Tax Rates on Selected Items 150
130 Federal Estate and Gift Tax Rates 152
131 Federal Estate and Gift Tax Burden 153
132 Old-Age, Survivors, Disability, and Hospital Insurance: Tax Rates and Maximum Tax 154
133 Old-Age, Survivors, Disability, and Hospital Insurance: Selected Benefits 155
134 Allocation of the Federal Tax Burden by State 156
135 Trends in State Shares of Federal Tax Burden 157
136 Federal Tax Burden by Type of Tax and State 158
137 Percentage Distribution of Federal Tax Burden by Type of Tax and State 159
138 Federal Grants-in-Aid to State and Local Governments and Estimated Federal Tax Burden for Grants by State 160
139 Trends in Federal Tax Burdens per Dollar of Federal Aid by State 161

Debt

140 Course of the Federal Debt 162
141 Composition of the Federal Debt by Type of Obligation 163
142 Estimated Ownership of Federal Securities 164
143 Indebtedness of Foreign Countries to the United States Government by Region and Country 165

Federal Civilian Employment

144 Federal Civilian Employment by Branch and Type of Agency 166
145 Federal Civilian Employment in the Executive Branch 167
146 Federal Civilian Employment in the Executive Branch by Agency and State 168
147 Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, by Grade 169
148 Federal Personnel Compensation and Benefits 170

80. Summary of Federal Fiscal Operations

Fiscal Years 1929-1984[a]

(Millions)

Fiscal year	Receipts[b]	Outlays[b]	Surplus or deficit (-)	Gross Federal debt outstanding, end of year
Administrative budget				
1929	$3,862	$3,127	$734	$16,931
1930	4,058	3,320	738	16,185
1931	3,116	3,577	-462	16,801
1932	1,924	4,659	-2,735	19,487
1933	1,997	4,598	-2,602	22,539
1934	3,015	6,645	-3,630	27,053
1935	3,706	6,497	-2,791	28,701
1936	3,997	8,422	-4,425	33,779
1937	4,956	7,733	-2,777	36,425
1938	5,588	6,765	-1,177	37,165
1939	4,979	8,841	-3,862	40,440
Unified budget				
1940	6,361	9,456	-3,095	42,968
1941	8,621	13,634	-5,013	48,961
1942	14,350	35,114	-20,764	72,422
1943	23,649	78,533	-54,884	136,696
1944	44,276	91,280	-47,004	201,003
1945	45,216	92,690	-47,474	258,682
1946	39,327	55,183	-15,856	269,422
1947	38,394	34,532	3,862	258,286
1948	41,774	29,773	12,001	252,292
1949	39,437	38,834	603	252,770
1950	39,485	42,597	-3,112	257,357
1951	51,646	45,546	6,100	255,222
1952	66,204	67,721	-1,517	259,105
1953	69,574	76,107	-6,533	266,071
1954	69,719	70,890	-1,170	270,812
1955	65,469	68,509	-3,041	274,366
1956	74,547	70,460	4,087	272,763
1957	79,990	76,741	3,249	272,353
1958	79,636	82,575	-2,939	279,663
1959	79,249	92,104	-12,855	287,767
1960	92,492	92,223	269	290,862
1961	94,389	97,795	-3,406	292,895
1962	99,676	106,813	-7,137	303,291
1963	106,560	111,311	-4,751	310,807
1964	112,662	118,584	-5,922	316,763
1965	116,833	118,430	-1,596	323,154
1966	130,856	134,652	-3,796	329,474
1967	148,906	157,608	-8,702	341,348
1968	152,973	178,134	-25,161	369,769
1969	186,882	183,645	3,236	367,144
1970	192,807	195,652	-2,845	382,603
1971	187,139	210,172	-23,033	409,467
1972	207,309	230,681	-23,373	437,329
1973	230,799	245,647	-14,849	468,426
1974	263,224	267,912	-4,688	486,247
1975	279,090	324,245	-45,154	544,131
1976	298,060	364,473	-66,413	631,285
1977	355,559	400,506	-44,948	709,138
1978	399,561	448,368	-48,807	780,425
1979	463,302	490,997	-27,694	833,751
1980	517,112	576,675	-59,563	914,317
1981	599,272	657,204	-57,932	1,003,941
1982	617,766	728,375	-110,609	1,146,987
1983	598,300	808,500	-210,200	1,392,000
1984	653,700	843,900	-190,200	1,622,600

[a] Data for 1983 and 1984 are estimates from the budget revisions presented in April 1983.

[b] Receipts and outlays have been adjusted to reflect a change beginning in the 1983 *Budget* that reclassified supplemental medical insurance enrollee premiums and voluntary hospital insurance premiums and the associated outlays from budget receipts and outlays to proprietary receipts. The adjustment decreases receipts and outlays for each year since 1967. Outlays for 1972 and subsequent years are adjusted to include net outlays of the Export-Import Bank, which was reclassified as a budget agency as of October 1976.

Source: Office of Management and Budget and Treasury Department.

81. Budget Receipts and Outlays by Fund Group

Fiscal Years 1959-1984[a]

(Billions)

Fiscal year	Federal funds		Trust funds		Interfund transactions	Surplus or deficit (-)	
	Receipts	Outlays	Receipts	Outlays		Federal funds	Trust funds
1959	$65.7	$77.1	$13.5	$17.3	$-2.3	$-11.4	$-3.8
1960	75.6	74.9	19.2	19.7	-2.4	0.7	-0.5
1961	75.2	79.3	21.8	21.0	-2.6	-4.1	0.8
1962	79.7	86.6	22.7	22.9	-2.7	-6.9	-0.2
1963	83.6	90.1	25.8	24.0	-2.8	-6.5	1.8
1964	87.2	95.8	28.5	25.9	-3.1	-8.6	2.6
1965	90.9	94.8	29.2	27.0	-3.3	-3.9	2.2
1966	101.4	106.5	33.0	31.7	-3.6	-5.1	1.3
1967	111.8	126.8	42.9	36.7	-5.2	-15.0	6.2
1968	114.7	143.1	44.7	41.5	-5.8	-28.4	3.2
1969	143.3	148.8	52.0	43.3	-7.5	-5.5	8.7
1970	143.2	156.3	59.4	49.1	-8.8	-13.1	10.3
1971	133.8	163.7	66.2	59.4	-11.6	-29.9	6.8
1972	148.8	178.0	73.0	67.1	-13.2	-29.2	5.9
1973	161.4	186.4	92.2	81.4	-21.3	-25.0	10.8
1974	181.2	198.7	104.8	90.8	-21.1	-17.5	14.0
1975	187.5	238.5	118.6	111.2	-25.1	-51.0	7.4
1976	201.1	270.0	133.7	131.3	-34.8	-68.9	2.4
1977	240.4	294.9	152.8	143.3	-36.3	-54.5	9.5
1978	270.5	332.0	168.0	155.3	-36.5	-61.5	12.7
1979	316.4	362.4	189.6	171.3	-40.1	-46.1	18.3
1980	350.8	419.2	213.9	205.1	-44.7	-68.4	8.8
1981	410.4	475.2	239.4	232.6	-50.6	-64.7	6.8
1982	409.3	526.1	268.4	262.2	-59.9	-116.9	6.3
1983	376.9	603.0	314.8	296.4	-94.2	-226.1	18.4
1984	404.7	610.5	330.2	313.3	-75.3	-205.7	16.9

[a] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.

Source: Office of Management and Budget and Treasury Department.

82. Federal Budget Receipts by Source, Outlays by Function, and Total Public Debt

Fiscal Years 1981-1984[a]

(Billions)

Source or function	1981	1982	1983	1984
Budget receipts	$599.3	$617.8	$598.3	$653.7
Individual income taxes	285.9	297.7	288.2	294.2
Corporation income taxes	61.1	49.2	33.4	54.2
Employment taxes	182.7	201.5	211.8	240.0
Excise taxes	40.8	36.3	35.3	35.9
Estate and gift taxes	6.8	8.0	6.1	5.9
Customs	8.1	8.9	8.4	9.1
All other	13.8	16.2	15.2	14.4
Budget outlays (includes net lending)	657.2	728.4	808.5	843.9
National defense[b]	159.8	187.4	214.8	245.4
International affairs	11.1	10.0	11.9	13.4
General science, space, and technology	6.4	7.1	7.8	8.2
Agriculture	5.6	14.9	24.2	9.7
Natural resources and environment	13.5	12.9	12.7	10.3
Energy	10.3	4.7	4.5	3.6
Commerce and housing credit	3.9	3.9	3.3	0.9
Transportation	23.4	20.6	21.9	25.9
Community and regional development	9.4	7.2	7.7	7.7
Education, training, employment and social services	31.4	26.3	27.4	25.3
Health	66.0	74.0	82.8	90.6
Income security	225.1	248.3	278.9	276.5
Veterans benefits	23.0	24.0	24.5	25.6
Interest	68.7	84.7	88.0	102.3
General government	4.6	4.7	5.8	6.0
Administration of justice	4.7	4.7	5.3	5.5
General-purpose fiscal assistance	6.9	6.4	6.4	6.8
Allowances[c]	—	—	—	0.9
Undistributed offsetting receipts	-16.5	-13.3	-19.1	-20.8
Budget surplus(+) or deficit (-)	-57.9	-110.6	-210.2	-190.2
Deficit (-) of off-budget entities[d]	-21.0	-17.3	-16.8	-14.4
Total surplus (+) or deficit (-)	-78.9	-127.9	-227.0	-204.7
Means of financing:				
Borrowing from the public	79.3	135.0	217.0	204.0
Reduction of cash and money assets, etc.	-.4	-7.1	10.0	0.7
Gross debt outstanding at end of year[e]	1,003.9	1,147.0	1,392.0	1,622.6
Debt held by public[f]	794.4	929.4	1,146.4	1,350.4

[a] Data for 1983 and 1984 are estimates from the budget revisions presented in April 1983.
[b] Includes allowances for civilian and military pay raises for Department of Defense.
[c] Includes allowances for civilian agency pay raises and contingencies.
[d] Primarily the Federal Financing Bank.
[e] Includes public debt securities and agency securities.
[f] Change in debt held by public equals borrowing from the public.
Source: Treasury Department and Office of Management and Budget.

83. Federal Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1981

(Billions)

Source and function	1929	1949	1959	1969	1979	1981
Total receipts, national-income basis........	$3.8	$38.7	$89.8	$196.9	$493.6	$628.2
Personal tax and nontax receipts	1.3	16.1	39.9	95.1	230.6	298.1
Corporate profits tax accruals.............	1.2	9.6	22.5	36.1	74.2	67.3
Indirect business tax and nontax accruals.	1.2	8.0	12.5	19.0	29.4	58.5
Contributions for social insurance........	.1	5.0	14.9	46.7	159.5	204.3
Total expenditures, national-income basis..	2.6	41.3	91.0	188.4	509.7	688.2
Purchase of goods and services...........	1.4	20.4	53.9	97.6	168.3	228.9
Transfer payments........................	.7	13.8	22.0	52.6	209.2	286.6
To persons	.7	8.7	20.1	50.6	205.0	280.9
Foreign (net)...........................	([b])	5.1	1.8	2.1	4.2	5.7
Grants-in-aid to state and local governments.........................	.1	2.2	6.8	20.3	80.5	87.7
Net interest paid[c]	.3	4.3	6.2	12.7	42.4	71.9
Subsidies less current surplus of government enterprises	.1	.6	2.1	5.2	9.2	13.1
Surplus or deficit (-) on national income and products account	1.2	-2.6	-1.1	8.4	-16.1	-60.0
Social insurance funds....................	.1	2.1	.2	7.8	3.8	-11.0
Other funds...............................	1.1	-4.7	-1.3	.6	-19.9	-49.0

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.
[b] Less than $50 million.
[c] Interest paid less interest received.
Source: Office of Management and Budget; Department of Commerce, Bureau of Economic Analysis.

84. Federal Finances and Gross National Product

Fiscal Years 1970-1984[a]

Fiscal year	Gross national product (billions)	Percent of GNP[b]				
		Budget receipts	Budget outlays	Total outlays[c]	Surplus (+) or deficit (-)[c]	Federal debt[d]
1970	968.8	19.9	20.2	20.2	- .3	39.5
1971	1,031.5	18.1	20.4	20.4	-2.2	39.7
1972	1,128.8	18.4	20.4	20.4	-2.1	38.7
1973	1,252.0	18.4	19.6	19.6	-1.2	37.4
1974	1,379.4	19.1	19.4	19.5	- .4	35.3
1975	1,479.9	18.9	21.9	22.5	-3.6	36.8
1976	1,640.1	18.2	22.2	22.7	-4.5	38.5
1977	1,862.8	19.1	21.5	22.0	-2.9	38.1
1978	2,091.3	19.1	21.4	21.9	-2.8	37.3
1979	2,357.7	19.7	20.8	21.4	-1.7	35.4
1980	2,573.9	20.1	22.4	23.0	-2.9	35.5
1981	2,871.8	20.9	22.9	23.6	-2.8	35.0
1982	3,033.0	20.4	24.0	24.6	-4.2	37.8
1983	3,193.7	18.7	25.2	25.7	-7.0	43.3
1984	3,488.7	18.9	24.3	24.7	-5.8	46.0

[a] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.
[b] Dollar amounts (except total outlays) are shown in Table 80.
[c] Includes off-budget transactions beginning in 1973.
[d] End of year.
Source: Office of Management and Budget.

85. The Federal Credit Budget

Fiscal Years 1979-1983[a]

(Millions)

Item	1979	1980	1981	1982	1983
New obligations and commitments, total	$126,088	$131,165	$133,709	$101,282	$151,734
New direct loan obligations	51,396	61,359	57,194	47,556	49,067
New guaranteed loan commitments	74,692	69,806	76,515	53,726	102,667
Net loans and loan guarantees, total	37,656	48,555	54,045	44,308	75,377
Net direct loans:					
On-budget	5,048	8,761	5,153	9,107	5,162
Off-budget	13,643	14,722	20,920	14,345	14,436
Net loan guarantees	18,965	25,072	27,972	20,856	55,779

[a] Data for fiscal year 1983 are estimates from *Budget* presented in January 1983.
Source: Office of Management and Budget.

87. Relation of Federal Receipts and Expenditures in the Unified Budget and National Income Accounts[a]

Fiscal Years 1980-1984[b]

(Billions)

Item	1980	1981	1982	1983	1984
Receipts					
Federal receipts—unified budget	$520.0	$599.3	$617.8	$597.5	$659.7
Less: Adjustments for agency coverage and financial transactions	1.2	1.3	1.3	1.4	1.6
Plus: Netting differences[c]	12.6	17.7	20.0	23.9	27.9
Timing differences[d]	-6.3	-2.7	-17.7	8.6	-.1
Miscellaneous	.3	-.4	.2	—	.3
Equals: Federal receipts—national income accounts	525.4	612.5	619.0	628.5	686.2
Expenditures					
Federal outlays—unified budget	579.6	657.2	728.4	805.2	848.5
Less: Coverage differences[e]	-9.5	-16.1	-12.2	-11.6	-8.5
Financial transactions[f]	22.9	22.3	17.0	10.0	4.4
Plus: Netting differences[c]	12.6	17.7	20.0	23.9	27.9
Timing differences[g]	-.9	-1.6	-4.2	-1.9	-3.4
Miscellaneous	.3	.3	.3	.2	.2
Equals: Federal expenditures—national income accounts	578.2	667.4	739.7	829.0	877.3

[a] See Introductory Notes for definitions.

[b] Data for 1983 and 1984 are estimates based on the *Budget* presented in January 1983.

[c] Largely for contributions to government employee retirement funds.

[d] Relates primarily to the corporate income tax, withheld personal income tax, Federal and state unemployment insurance taxes, social security contributions, and excise taxes.

[e] Relates primarily to Federal home loans and Federal land banks.

[f] Includes net lending and net purchases of foreign currency and net purchases of land.

[g] Relates to the increase in payables (net of advances) on purchases of goods and services, accrued interest less interest paid, transfer payments, and subsidies less current surplus of government enterprises.

Source: Department of Commerce, Bureau of Economic Analysis.

88. Federal Budget Outlays by Selected Function

Selected Fiscal Years 1789-1984[a]

(Millions)

Year	Total outlays	National defense[b]	International affairs and finance[c]	Veterans benefits and services[d]	Interest[e]	All other[f]
1789-91	$4	$1	–	–	$2	$1
1800	11	6	–	–	3	1
1810	8	4	–	–	3	1
1820	18	7	–	–	5	6
1830	15	8	–	–	2	5
1840	24	13	–	–	([g])	11
1850	40	17	–	–	4	18
1860	63	28	–	–	3	32
1870	310	79	–	–	129	101
1880	268	52	–	–	96	120
1890	318	67	–	–	36	215
1900	521	191	–	$141	40	149
1910	694	284	–	161	21	228
1920	6,357	3,997	$435	332	1,024	569
1930	3,320	734	14	821	697	1,054
1940	9,055	1,498	51	552	1,056	5,898
1941	13,255	6,036	145	566	1,123	5,385
1942	34,037	23,937	1,839	558	1,272	6,431
1943	79,368	63,159	3,299	606	1,825	10,479
1944	94,986	76,696	3,642	745	2,623	11,280
1945	98,303	81,216	3,312	2,095	3,662	8,018
1946	60,326	43,176	3,107	4,415	4,816	4,812
1947	38,923	14,368	6,536	7,381	5,012	5,626
1948	32,955	11,771	4,566	6,653	5,248	4,717
1949	39,474	12,908	6,052	6,725	5,445	8,344
1950	39,544	13,009	4,674	6,646	5,817	9,398
1951	43,970	22,444	3,736	5,342	5,714	6,734
1952	65,303	43,976	2,826	4,863	5,934	7,704
1953	74,120	50,442	2,216	4,368	6,583	10,511
1954	67,537	46,986	1,732	4,341	6,470	8,008
1955	64,389	40,695	2,310	4,522	6,438	10,424
1956	66,224	40,723	2,467	4,810	6,846	11,378
1957	68,966	43,368	3,311	4,870	7,307	10,110
1958	71,369	44,234	3,305	5,184	7,689	10,957
1959	80,342	46,483	4,802	5,287	7,671	16,099
New series[h]						
1959	92,111	46,617	3,267	5,428	7,070	29,729
1960	92,230	45,908	3,054	5,426	8,299	29,543
1961	97,802	47,383	3,357	5,688	8,108	33,266
1962	106,830	51,097	4,492	5,625	8,321	37,295
1963	111,311	52,257	4,115	5,520	9,215	40,204
1964	118,584	53,591	4,117	5,681	9,810	45,385
1965	118,430	49,578	4,340	5,722	10,358	48,432
1966	134,652	55,856	4,554	5,921	11,286	57,035
1967	158,254	69,101	4,695	6,899	12,533	65,026
1968	178,833	79,409	4,612	6,882	13,751	74,179
1969	184,548	79,418	4,573	7,640	15,793	77,124
1970	196,588	78,553	4,297	8,677	18,309	86,752
1971	211,425	75,808	4,097	9,776	19,602	102,142
1972	232,021	76,550	4,693	10,730	20,563	119,485
1973	245,647	74,541	4,066	12,013	22,782	132,245
1974	267,912	77,781	5,681	13,386	28,032	143,032
1975	324,245	85,552	6,922	16,597	30,911	184,263
1976	364,473	89,430	5,554	18,432	34,511	216,546
1977	400,506	97,501	4,819	18,038	38,009	242,139
1978	448,368	105,186	5,922	18,974	43,966	274,320
1979	490,997	117,681	6,091	19,928	52,556	294,741
1980	576,675	133,856	10,733	21,183	64,503	344,400
1981	657,204	159,765	11,130	22,986	82,536	380,785
1982	728,375	187,418	9,982	23,955	100,764	406,256
1983	808,500	214,800	11,900	24,500	104,200[i]	453,100
1984	843,900	245,400	13,400	25,600	118,800[i]	440,700

[a] Data for 1983 and 1984 are estimates from the budget revisions presented in April 1983.

[b] Military expenditures of War and Navy Departments 1789-1890. Data prior to 1966 are not strictly comparable due to changes in functional classifications.

[c] Included in "All other" for 1789-1910. From 1955, Food for Peace is included.

[d] Included in "All other" for 1789-1890.

[e] No deduction is made here for interest received by trust funds. Beginning with the 1984 *Budget*, such interest is deducted from interest paid.

[f] After deduction of undistributed intragovernmental transactions in the new series.

[g] Less than $500,000.

[h] Includes net lending. Revised series based on new budget concepts introduced in the *Budget* presented in January 1968. See Introductory Notes.

[i] Partly estimated by Tax Foundation.

Source: Office of Management and Budget and Treasury Department.

89. Federal Budget Outlays by Type in Current and in Constant (1972) Dollars

Fiscal Years 1963-1983[a]

(Dollar Figures in Billions)

Fiscal year	Total outlays	National defense	Non-defense				Percent change in total outlays from previous year
			Total non-defense	Payments for individuals	Net interest	All other	
Current dollars							
1963	111.3	50.1	61.2	30.4	7.7	23.1	4.2
1964	118.6	51.5	67.1	31.6	8.2	27.3	6.6
1965	118.4	47.5	71.0	32.3	8.6	30.1	-.2
1966	134.7	54.9	79.8	36.2	9.4	34.2	13.8
1967	157.6	68.2	89.4	43.1	10.3	36.0	17.0
1968	178.1	78.8	99.4	48.7	11.1	39.6	13.0
1969	183.6	79.4	104.2	55.3	12.7	36.3	3.1
1970	195.7	78.6	117.1	63.2	14.4	39.6	6.6
1971	210.2	75.8	134.4	78.7	14.8	40.9	7.4
1972	230.7	76.6	154.1	90.8	15.5	47.9	9.8
1973	245.6	74.5	171.1	102.1	17.3	51.6	6.5
1974	267.9	77.8	190.1	117.5	21.4	51.2	9.1
1975	324.2	85.6	238.7	150.4	23.2	65.1	21.0
1976	364.5	89.4	275.0	176.6	29.7	71.7	12.4
1977	400.5	97.5	303.0	192.4	26.9	80.8	9.9
1978	448.4	105.2	343.2	206.5	35.4	101.3	12.0
1979	491.0	117.7	373.3	227.5	42.6	103.2	9.5
1980	576.7	135.9	440.8	271.1	62.5	117.2	17.5
1981	657.2	159.8	497.4	316.6	68.7	112.1	14.0
1982	728.4	187.4	541.0	348.6	84.7	107.7	10.8
1983	805.2	214.8	590.4	391.9	88.9	109.6	10.5
Constant (fiscal 1972) dollars							
1963	162.8	75.4	87.4	40.2	10.6	36.6	.9
1964	170.3	76.1	94.2	41.1	11.1	41.9	4.6
1965	166.9	68.9	98.0	41.5	11.4	45.1	-2.0
1966	183.0	76.3	106.7	45.5	12.2	49.0	9.6
1967	207.5	92.0	115.5	52.6	12.9	49.9	13.4
1968	224.6	101.2	123.4	57.7	13.5	52.2	8.2
1969	220.2	97.4	122.9	62.8	14.7	45.3	-2.0
1970	220.2	90.1	130.1	68.6	15.8	45.8	.0
1971	222.6	81.4	141.2	81.8	15.5	43.9	1.1
1972	230.7	76.6	154.1	90.8	15.5	47.9	3.6
1973	233.3	70.0	163.3	98.1	16.6	48.6	1.1
1974	236.9	68.4	168.5	104.4	19.1	45.1	1.5
1975	260.2	68.7	191.5	121.8	18.8	50.8	9.8
1976	274.3	67.1	207.2	134.9	20.3	52.1	5.4
1977	280.6	67.8	212.9	137.6	21.2	54.1	2.3
1978	293.8	68.0	225.8	138.7	23.6	63.5	4.7
1979	297.2	70.6	226.6	140.7	26.1	59.8	1.2
1980	316.7	72.7	244.1	152.4	29.5	62.2	6.6
1981	327.5	76.4	251.1	162.9	35.2	53.1	3.4
1982	338.7	81.7	257.0	168.3	40.5	48.2	3.4
1983	356.6	88.8	267.8	180.2	40.5	47.0	5.3

[a] Data for 1983 are estimates from the *Budget* presented in January 1983.
Source: Office of Management and Budget.

86. Federal Participation in Domestic Credit Markets

Fiscal Years 1974-1984[a]

(Dollar Amounts in Billions)

Item	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total funds advanced in U.S. credit markets[b]	$187.5	$177.9	$243.1	$308.3	$383.4	$426.4	$366.4	$427.2	$408.7	(c)	(c)
Advanced under Federal auspices	25.5	27.0	26.9	36.7	58.4	72.9	79.9	86.5	87.6	$130.9	$115.2
Direct loans:											
On-budget	3.3	5.8	4.2	2.6	8.6	6.0	9.5	5.2	9.1	5.2	-0.3
Off-budget	0.8	7.0	6.7	9.0	11.2	13.6	14.7	20.9	14.3	14.4	10.4
Guaranteed loans	10.3	8.6	11.1	13.5	13.4	25.2	31.6	28.0	20.9	55.8	48.9
Government-sponsored enterprise loans	11.2	5.6	4.9	11.7	25.2	28.1	24.1	32.4	43.4	55.5	56.2
Federal participation rate (percent)	13.6	15.2	11.1	11.9	15.2	17.1	21.8	20.2	21.4	(c)	(c)
Total funds raised in U.S. credit markets[b]	187.5	177.9	243.1	308.3	383.4	426.4	366.4	427.2	408.7	(c)	(c)
Raised under Federal auspices	24.2	64.8	98.1	79.0	93.9	80.7	123.5	142.1	199.7	324.3	306.8
Federal borrowing from public	3.0	50.9	82.9	53.5	59.1	33.6	70.5	79.3	135.0	215.0	203.0
Borrowing for guaranteed loans	10.3	8.6	11.1	13.5	13.4	25.2	31.6	28.0	20.9	55.8	48.9
Government-sponsored enterprise borrowing	10.9	5.3	4.1	12.0	21.4	21.9	21.4	34.8	43.8	53.5	55.0
Federal participation rate (percent)	12.9	36.4	40.4	25.6	24.5	18.9	33.7	33.3	48.9	(c)	(c)
MEMORANDUM											
Tax exempt credit	16.5	11.4	20.9	20.5	24.4	27.3	30.0	32.5	42.9	(c)	(c)
Funds advanced under Federal auspices, plus tax exempt credit	42.0	38.4	47.8	57.2	82.8	100.2	109.9	119.0	130.5	(c)	(c)
Federal participation rate, including tax exempt credit (percent)	22.4	21.6	19.7	18.6	21.6	23.5	30.0	27.9	31.9	(c)	(c)
Funds raised under Federal auspices, plus tax exempt credit	40.7	76.2	119.0	99.5	118.3	108.0	153.5	174.6	243.6	(c)	(c)
Federal participation rate, including tax exempt credit (percent)	21.7	42.8	49.0	32.3	30.9	25.3	41.9	40.9	59.4	(c)	(c)

[a] Data for 1983 and 1984 are estimates from *Budget* presented in January 1983.

[b] Nonfinancial sectors, excluding equities.

[c] Not estimated.

Source: Office of Management and Budget.

90. Federal Budget Outlays by Function[a]

Selected Fiscal Years 1960-1984[b]

(Millions)

Function	1960	1970	1980	1982	1983	1984
Total budget outlays	$92,223	$196,588	$579,613	$728,375	$805,203	$848,482
National defense	45,908	78,553	135,856	187,418	214,769	245,305
International affairs and finance	3,054	4,297	10,733	9,982	11,939	13,520
General science, space, and technology	401	4,507	5,722	7,070	7,759	8,250
Agriculture	3,322	5,161	4,762	14,875	21,075	12,150
Natural resources and environment	1,019	3,061	13,812	12,934	12,087	9,832
Energy		990	6,313	4,674	4,506	3,306
Commerce and housing credit	4,774	2,108	7,782	3,865	1,928	413
Transportation		7,006	21,120	20,560	21,876	25,145
Community and regional development	971	2,360	10,068	7,165	7,373	6,951
Education, training, employment, and social services	1,286	8,625	30,767	26,300	26,676	25,256
Health	756	13,051	58,165	74,017	82,362	90,647
Income security	17,977	43,073	193,100	248,343	282,472	282,422
Veterans benefits and services	5,426	8,677	21,183	23,955	24,411	25,724
Interest	8,299	18,309	64,504	84,697	88,936	103,180
Administration of justice	1,327	952	4,570	4,671	5,273	5,491
General government		1,888	4,505	4,726	5,794	5,993
General revenue sharing and other general purpose fiscal assistance	–	536	8,584	6,393	6,382	6,968
Special allowances[c]	–	–	–	–	–	949
Undistributed intragovernmental transactions	-2,297	-6,567	-21,933	-20,291	-28,629	-32,604

[a] Includes net lending.

[b] Data prior to 1970 not strictly comparable due to changes in functional classifications. Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.

[c] Pay increases and contingencies.

Source: Office of Management and Budget.

91. Federal Budget Outlays by Agency[a]

Selected Fiscal Years 1959-1984[b]

(Millions)

Department or other unit	1959	1965	1970	1982	1983	1984
Total budget outlays	$92,049	$118,495	$196,588	$728,400	$808,50	$843,900
Legislative branch	116	162	343	1,400	1,500	1,600
Judiciary	46	73	128	700	800	900
Executive Office of the President	56	24	36	100	100	100
Funds appropriated to the President	2,580	3,889	4,774	6,100	7,400	7,900
Agriculture	6,529	6,796	8,307	36,200	48,300	32,100
Commerce[c]	2,944	4,762	1,079	2,000	2,000	1,800
Defense						
Military	41,443	45,959	77,150	182,900	209,000	238,700
Civil	792	1,210	1,210	3,000	3,200	2,200
Education[d]				14,100	14,800	13,400
Health and Human Services[d]	3,089	23,192	52,249	251,300	275,200	281,400
Housing and Urban Development	1,035	727	2,603	14,500	15,200	14,300
Interior	382	693	823	3,900	4,300	3,900
Justice	245	355	640	2,600	3,000	3,300
Labor[d]	1,017	3,532	4,356	30,700	39,000	30,300
Postal Service	773	805	1,510	([e])	([e])	([e])
State	243	383	448	2,200	2,300	2,600
Transportation[f]	435	785	6,417	19,900	21,100	25,100
Treasury						
Interest	7,593	11,346	19,303	84,700	88,000	102,300
Other[d]	14,061	85	206	21,200	24,400	35,100
General revenue sharing	—	—	—	4,600	4,600	4,600
Energy[g]	2,541	2,625	2,453	7,600	8,900	9,100
Environmental Protection Agency	—	—	350	5,100	4,400	4,100
General Services Administration	308	300	446	([e])	([e])	([e])
National Aeronautics and Space Administration	145	5,091	3,749	6,000	6,700	7,000
Veterans Administration	5,355	5,708	8,653	23,900	24,400	25,600
Other independent agencies	2,559	3,159	5,733	33,100	35,300	35,000
Undistributed allowances	—	—	—	—	—	900
Undistributed intragovernmental transactions	-2,239	-3,164	-6,380	-29,300	-35,400	-39,600

[a] Data have not been adjusted for shifts of functions and activities among agencies.

[b] Data for 1983 and 1984 are estimates from the budget revisions presented in April 1983.

[c] Bureau of Public Roads transferred to Transportation Department during fiscal 1966.

[d] Beginning fiscal 1963, outlays of Federal Old-Age and Survivors Insurance Trust Fund and Federal Disability Insurance Trust Fund are included under Health, Education, and Welfare Department (HEW), and outlays for the Unemployment Trust Fund under Labor Department. For 1959, these items are included under the Treasury Department. Beginning 1980, data reflect division of HEW into separate Department of Education and Department of Health and Human Services.

[e] Beginning 1980, included under other independent agencies.

[f] Data prior to fiscal 1967 represent outlays for the Federal Aviation Agency.

[g] Data prior to 1978 represent outlays of the Atomic Energy Commission.

Source: Treasury Department and Office of Management and Budget.

94. Federal Expenditures by State[a]

Fiscal Year 1982

State	Amount (millions)					Per capita	
	Total[b]	Grants to state and local governments	Salaries and wages	Direct payments to individuals	Procurement[c]	Amount	State ranking
Total	$603,576	$88,221	$78,043	$286,080	$145,816	$2,591	–
Alabama	9,668	1,429	1,863	5,026	1,294	2,468	22
Alaska	1,868	422	703	277	449	4,533	1
Arizona	7,465	799	1,013	3,774	1,814	2,672	13
Arkansas	5,100	844	466	3,116	610	2,221	34
California	75,014	9,016	9,925	28,274	27,257	3,100	8
Colorado	7,613	967	1,600	3,105	1,828	2,568	18
Connecticut	11,967	1,120	447	3,650	6,672	3,819	4
Delaware	1,491	279	164	732	309	2,493	20
Florida	28,460	2,859	2,935	17,652	4,954	2,795	11
Georgia	12,766	2,185	2,618	6,021	1,870	2,290	28
Hawaii	3,433	408	1,554	1,106	350	3,499	6
Idaho	2,102	350	290	1,030	393	2,192	36
Illinois	22,353	4,103	2,068	13,919	2,053	1,950	46
Indiana	10,111	1,558	741	5,603	2,122	1,849	49
Iowa	5,196	893	224	3,509	427	1,792	50
Kansas	6,334	706	792	3,009	1,580	2,658	15
Kentucky	7,747	1,424	1,198	4,423	679	2,115	40
Louisiana	9,575	1,591	917	4,274	2,731	2,222	33
Maine	3,100	527	257	1,495	810	2,736	12
Maryland	15,065	1,793	3,622	5,463	4,086	3,534	5
Massachusetts	17,313	2,745	1,050	7,579	5,627	2,999	10
Michigan	18,016	3,634	889	11,546	1,840	1,957	45
Minnesota	8,560	1,769	406	4,580	1,501	2,091	42
Mississippi	6,562	1,091	857	3,073	1,469	2,593	17
Missouri	15,955	1,652	1,390	6,556	6,212	3,229	7
Montana	1,782	382	294	938	96	2,247	29
Nebraska	3,324	524	487	1,880	239	2,108	41
Nevada	2,215	346	337	965	561	2,621	16
New Hampshire	2,368	317	374	1,128	538	2,530	19
New Jersey	16,619	2,718	1,413	9,170	3,275	2,245	30
New Mexico	5,142	727	824	1,562	1,994	3,872	3
New York	43,835	9,288	2,198	23,116	8,816	2,490	21
North Carolina	11,527	1,852	2,163	6,408	1,000	1,936	47
North Dakota	1,460	301	300	628	102	2,218	35
Ohio	23,282	3,612	1,755	13,432	4,368	2,159	38
Oklahoma	6,952	991	1,393	3,802	658	2,243	31
Oregon	5,510	1,168	524	3,372	395	2,079	43
Pennsylvania	28,481	4,629	2,451	17,260	3,973	2,399	25
Rhode Island	2,538	471	278	1,365	398	2,663	14
South Carolina	7,371	1,043	1,630	3,498	1,170	2,327	27
South Dakota	1,601	325	262	829	110	2,335	26
Tennessee	11,359	1,607	1,518	5,472	2,694	2,463	23
Texas	32,114	3,725	4,894	14,987	7,919	2,175	37
Utah	3,710	605	875	1,375	822	2,444	24
Vermont	1,155	271	66	594	213	2,237	32
Virginia	21,865	1,623	6,474	7,181	6,531	4,027	2
Washington	13,010	1,580	2,123	5,193	3,987	3,085	9
West Virginia	3,998	772	257	2,792	168	2,048	44
Wisconsin	8,879	1,894	378	5,454	1,073	1,872	48
Wyoming	1,048	349	182	407	103	2,129	39
District of Columbia	10,807	1,295	6,058	1,539	1,874	17,127	–
Territories[d]	5,943	1,686	547	2,823	881	–	–
Undistributed	12,851	-46	2	117	12,778	–	–

[a] This distribution accounts for about 83% of the total $728,375 million in Federal outlays for fiscal year 1982. Not included are amounts that could not be geographically allocated, such as net interest on Federal debt, international aids, and others, as well as some amounts for which data were not available.

[b] Includes $5,415 million for other programs not shown separately.

[c] Represents obligated funds, not expenditures.

[d] Includes distributions to American Samoa, Guam, Northern Marianas, Puerto Rico, Trust Territory, and Virgin Islands.

Source: Department of Commerce, Bureau of the Census.

95. Federal Aid to State and Local Governments by Form of Aid and Function

Fiscal Years 1982-1984[a]

(Millions)

Form of aid and function	1982	1983	1984
Total aid to state and local governments[b]	$88,258	$93,689	$95,892
Grants-in-aid, Federal funds accounts	73,067	77,536	75,903
Veterans benefits and services	63	73	71
Health	18,839	20,644	22,207
Education, employment, training, and social services	15,904	15,990	15,361
Agriculture	986	1,399	1,119
Natural resources and environment	4,868	4,073	3,583
Commerce and housing credit	3	3	2
Transportation	4,242	4,572	4,388
Community and regional development	5,379	5,022	4,829
Income security	21,930	24,918	23,752
General government	252	226	175
Administration of justice	187	136	139
National defense	68	76	103
Energy	346	404	175
Grants-in-aid, trust funds	8,617	9,558	12,955
Airport and airways trust fund	339	527	745
Highway trust fund	7,590	8,216	11,303
Unemployment trust fund	685	778	832
Hazardous substance response fund	3	37	75
General purpose fiscal assistance	6,510	6,445	7,067
General revenue sharing	4,569	4,567	4,567
Shared revenues, Federal funds accounts[b]			
Natural resources and energy	1,158	1,049	1,631
Other general purpose fiscal assistance	782	829	871
Loans and repayable advances (net of collections)[c]	64	150	-33
Natural resources, environment, and energy	18	17	32
Agriculture, commerce and housing credit	-1	([d])	([d])
Transportation	25	8	16
Community and regional development	-88	9	-127
Education, training, employment, and social services	14	—	-38
Income security	-21	—	—
General purpose fiscal assistance[e]	117	116	84

---

[a] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.

[b] Includes direct Federal loans (either expenditure account or loan account) to state and local governments for purposes similar to those for which grants are made.

[c] Not included in grants-in-aid and shared revenue categories.

[d] Less than $500,000.

[e] Refers to repayable advances made to the District of Columbia.

Source: Office of Management and Budget.

96. Federal Aid to State and Local Governments by State[a]

Selected Fiscal Years 1949-1982

(Millions)

State	1949	1959	1970	1980	1982	1982 total less Federal aid for highways
Total	$1,848.5	$6,343.0	$24,194.1	$91,365.2	$88,221.4	$80,595.9
Alabama	35.5	131.5	523.5	1,583.5	1,429.0	1,244.5
Alaska	–	36.5	115.9	451.2	421.9	314.7
Arizona	15.4	70.1	237.2	837.9	799.2	683.9
Arkansas	27.6	90.7	274.8	940.4	843.8	758.5
California	145.5	552.7	2,998.3	8,804.4	9,015.8	8,524.2
Colorado	33.4	99.4	282.3	995.2	966.7	841.6
Connecticut	15.3	63.8	295.5	1,156.8	1,120.1	1,029.2
Delaware	3.7	14.4	51.1	275.4	279.4	247.0
Florida	41.8	142.9	509.4	2,854.4	2,859.1	2,578.5
Georgia	45.9	154.3	553.8	2,373.4	2,185.3	1,977.2
Hawaii	–	–	123.6	463.3	407.6	359.5
Idaho	10.7	43.6	95.3	393.1	349.8	297.7
Illinois	92.6	272.3	950.8	4,477.0	4,102.5	3,763.9
Indiana	34.1	97.2	352.2	1,608.5	1,558.4	1,404.6
Iowa	33.9	110.1	244.3	994.7	893.2	782.3
Kansas	29.1	100.3	231.7	818.5	706.4	600.5
Kentucky	31.3	124.3	456.6	1,471.2	1,424.4	1,292.7
Louisiana	60.9	198.0	527.0	1,567.6	1,591.4	1,440.2
Maine	11.2	41.2	112.5	522.5	526.8	485.1
Maryland	17.8	85.1	395.0	1,843.2	1,792.7	1,469.9
Massachusetts	57.2	157.0	715.8	2,886.7	2,745.4	2,604.6
Michigan	74.9	201.4	768.8	3,928.5	3,634.1	3,396.5
Minnesota	41.6	127.7	407.4	1,667.3	1,769.3	1,578.2
Mississippi	29.7	108.6	413.0	1,191.0	1,090.8	1,006.7
Missouri	66.5	205.5	502.0	1,702.9	1,651.8	1,473.9
Montana	14.9	49.0	135.5	486.4	381.6	309.4
Nebraska	18.8	49.5	129.8	546.5	523.8	453.0
Nevada	7.5	26.7	76.8	335.5	346.2	303.2
New Hampshire	6.9	24.9	72.2	345.9	317.0	272.9
New Jersey	33.2	100.0	619.7	2,833.1	2,718.5	2,568.8
New Mexico	15.0	78.5	218.8	668.5	727.2	628.6
New York	116.2	451.2	2,365.6	9,569.6	9,287.7	8,905.6
North Carolina	38.7	140.5	507.1	1,929.2	1,852.4	1,690.2
North Dakota	12.6	43.0	87.7	347.2	301.5	259.5
Ohio	75.5	318.2	888.5	3,433.7	3,611.6	3,388.9
Oklahoma	60.0	177.0	403.8	1,061.5	991.2	936.1
Oregon	25.9	93.7	298.0	1,237.3	1,167.6	1,031.7
Pennsylvania	94.3	319.6	1,343.2	4,515.6	4,629.3	4,260.8
Rhode Island	9.0	30.9	132.7	477.4	471.0	446.5
South Carolina	25.9	79.3	278.1	1,067.7	1,042.9	959.7
South Dakota	13.7	35.6	103.7	443.3	324.8	272.8
Tennessee	44.6	137.8	487.0	1,695.7	1,607.4	1,447.8
Texas	117.2	353.7	1,153.4	3,964.4	3,725.3	3,304.1
Utah	12.9	50.2	173.8	571.7	604.6	504.6
Vermont	6.1	18.3	77.1	355.6	270.7	232.8
Virginia	21.3	108.9	465.7	1,775.5	1,623.1	1,458.8
Washington	44.1	138.9	400.5	1,674.1	1,580.0	1,284.1
West Virginia	19.1	77.7	303.7	950.4	771.6	590.6
Wisconsin	39.2	104.8	368.7	2,024.5	1,894.4	1,769.3
Wyoming	12.2	49.2	83.5	294.4	348.5	292.8
District of Columbia	7.9	56.6	405.1	1,336.4	1,295.3	1,268.8
Puerto Rico	8.1	59.2	325.4	1,430.5	1,397.3	1,376.3
Virgin Islands	1.2	4.9	27.1	295.8	116.4	116.4
Other territories	-13.0	7.1	66.5	215.2	270.0	270.0
Adjustments		23.1	57.5	-324.9	-142.7	-163.7

[a] Includes Federal grants-in-aid, shared revenues, and direct loans in 1970, 1980, and 1982. Loans are excluded in 1949 and 1959.

Source: Treasury Department.

97. Controllability of Federal Budget Outlays

Selected Fiscal Years 1974-1984[a]

(Billions)

Item	1974	1982	1983	1984
Total budget outlays	$267.9	$728.4	$805.2	$848.5
Relatively uncontrollable under present law, total	189.6	548.4	614.0	654.6
Open-ended programs and fixed costs, total	143.6	426.9	476.2	500.8
Payments for individuals	111.1	327.0	367.0	384.7
Social security and railroad retirement	57.5	159.3	175.8	187.7
Federal employees' retirement and insurance[b]	15.0	44.5	47.7	50.5
Unemployment assistance	6.1	23.6	34.9	28.8
Medical assistance	17.2	67.8	76.7	87.6
Assistance to students[b]	3.3	5.1	4.1	3.7
Food and nutrition assistance	—	3.0	3.2	3.3
Public assistance and related programs[b]	10.2	20.7	21.7	20.4
Other[b]	1.8	2.9	2.8	2.8
Net interest	21.4	84.7	89.5	103.9
General revenue-sharing	6.1	4.6	4.6	4.6
Farm price supports (CCC)	1.0	11.6	18.9	12.4
Other	3.9	-.9	-3.7	-4.7
Outlays from prior-year contracts and obligations, total	46.0	121.4	137.7	153.7
National defense	20.4	56.9	71.9	86.0
Civilian programs	25.6	64.5	65.8	67.7
Relatively controllable outlays, total	81.7	187.0	199.5	203.8
National defense	52.2	115.5	126.7	142.5
Civilian programs	29.5	71.6	74.3	73.4
Undistributed employer share, employee retirement	-3.3	-7.0	-8.2	-9.9
Memorandum: Percent of total outlays				
Total budget outlays	100.0	100.0	100.0	100.0
Relatively uncontrollable under present law	70.8	75.3	76.3	77.1
Open-ended programs and fixed costs	53.6	58.6	59.1	59.0
Payments for individuals	41.5	44.9	45.6	45.3
Other	12.1	13.7	13.6	13.7
Outlays from prior-year contracts and obligations	17.2	16.7	17.1	18.1
Relatively controllable outlays	30.5	25.7	24.8	24.0
Undistributed employer share, employee retirement	-1.2	-1.0	-1.0	-1.2

[a] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.

[b] Includes veterans benefits previously classified separately.

Source: Office of Management and Budget.

98. Outlays for the Legislative Branch of the Federal Government by Unit

Selected Fiscal Years 1960-1983[a]

(Thousands)

Unit	1960	1970	1980	1982	1983
Total	$165,158	$343,147	$1,217,985	$1,362,490	$1,527,055
Congress, total	69,882	179,159	581,543	693,593	733,812
Senate	25,176	57,585	183,890	213,229	247,070
House of Representatives	41,005	108,279	324,569	375,241	397,131
Joint activities	3,701	13,295	73,084	105,123	89,611
Legislative agencies, total	95,276	163,988	636,442	668,897	793,243
Architect of the Capitol	26,218	18,797	89,496	109,879	121,826
Botanic Garden	333	620	1,583	1,801	2,383
Congressional Budget Office	—	—	12,101	13,632	14,963
General Accounting Office	38,178	69,857	201,192	229,827	249,957
Government Printing Office	15,508	34,141	115,747	91,237	109,783
Library of Congress	15,039	49,804	192,740	209,374	277,882
Office of Technology Assessment	—	—	11,131	11,394	13,690
U.S. Tax Court	(b)	2,972	9,703	11,399	14,547
Other	—	—	13,675	716[c]	1,028
Deductions for offsetting receipts	—	-12,203	-10,926	-10,362	-12,816

[a] Data for 1983 are estimates from the *Budget* presented in January 1983.

[b] Classified as independent agency.

[c] Decline from 1980 reflects primarily the phasing out of the Temporary Commission on Financial Oversight of the District of Columbia, for which fiscal 1980 outlays were $11,622 thousand.

Source: Office of Management and Budget.

92. Federal Budget Outlays for National Defense, International, and Domestic Programs[a]

Selected Fiscal Years 1960-1984[b]

(Millions)

Program	1960	1965	1970	1982	1983	1984
Total budget outlays	$92,223	$118,430	$196,588	$728,375	$805,202	$848,483
National defense	45,908	49,578	79,284	190,525	218,788	249,903
Defense-military	41,479	45,973	77,150	182,850	208,932	238,600
Military assistance	1,631	1,125	731	3,107	4,019	4,598
Atomic energy defense activities	2,623	2,625	1,415	4,309	5,471	6,422
Defense-related activities	244	136	-8	263	370	287
Deductions for offsetting receipts[c]	-69	-281	-3	-4	-4	-4
International affairs and finance	3,054	4,340	3,564	7,805	8,956	9,704
Conduct of foreign affairs	214	347	398	1,630	1,704	2,001
Economic and financial assistance	1,714	2,398	1,998	3,856	4,335	4,487
Foreign information and exchange activities	137	223	235	571	704	828
Food for Peace	1,458	1,852	937	929	1,035	1,052
International financial programs: net outlays of Export-Import Bank	-323	-357	219	911	1,272	1,430
Deductions for offsetting receipts[c]	-146	-123	-223	-92	-94	-94
Domestic-civilian	45,558	67,621	120,307	543,316	597,873	612,575
Direct outlays	38,384	56,434	96,100	453,650	503,764	516,035
Aid to state and local governments[d]	7,174	11,187	24,207	89,666	94,109	96,540
Special allowances[e]	—	—	—	—	—	949
Undistributed adjustments	-2,297	-3,109	-6,567	-13,270	-20,414	-22,750

[a] Includes net lending.
[b] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.
[c] Excludes offsetting receipts which have been distributed.
[d] Contains small amounts of aid classified under civil defense and international programs.
[e] Includes allowances for civilian agency pay raises and contingencies.
Source: Office of Management and Budget.

93. Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function[a]

Fiscal Years 1982-1984[b]

(Millions)

Function	1982		1983		1984	
	Direct expenditures	Aid to state and local governments[c]	Direct expenditures	Aid to state and local governments[c]	Direct expenditures	Aid to state and local governments[c]
Total domestic-civilian expenditures	$456,119	$88,126	$505,447	$93,463	$516,854	$95,823
General science, space and technology	7,070	—	7,759	—	8,250	—
Agriculture	13,889	986	19,676	1,399	11,031	1,119
Natural resources and environment	8,063	4,871	7,977	4,110	6,174	3,658
Energy	4,165	509	3,914	592	2,938	368
Commerce and housing credit	3,862	3	1,925	3	411	2
Transportation	8,389	12,171	8,561	13,315	8,709	16,436
Community and regional development	1,786	5,379	2,351	5,022	2,122	4,829
Education, training, employment, and social services	9,711	16,589	9,908	16,768	9,063	16,193
Health	55,178	18,839	61,718	20,644	68,440	22,207
Income security	226,413	21,930	257,554	24,918	258,670	23,752
Veterans benefits and services	23,892	63	24,338	73	25,653	71
Interest	84,697	—	88,936	—	108,180	—
General government	4,474	252	5,568	226	5,818	175
Administration of justice	4,484	187	5,137	136	5,352	139
General purpose fiscal assistance	46	6,347	125	6,257	94	6,874
Special allowances	—	—	—	—	949	—

[a] Includes net lending.
[b] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.
[c] Excludes aid to state and local governments classified under national defense of $68 million in 1982, $76 million in 1983, and $103 million in 1984.
Source: Office of Management and Budget.

99. Federal Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1981

(Millions)

Year	Total	Direct						Payments to other governments
		Total direct[a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust[b]	
1902	$572	$565	$498	$38	–	$29	–	$7
1913	970	958	816	119	–	23	–	12
1922	3,763	3,645	2,487	161	–	988	$9	118
1927	3,533	3,410	2,442	174	–	764	30	123
1932	4,266	4,034	3,083	318	–	582	51	232
1934	5,941	4,965	3,168	985	–	734	60	976
1936	9,165	8,257	6,312	1,162	–	717	66	908
1938	8,449	7,687	5,552	1,124	–	840	171	762
1940	10,061	9,177	6,686	1,311	–	899	281	884
1942	35,549	34,662	26,276	6,991	–	1,026	369	887
1944	100,520	99,448	92,254	4,555	–	2,151	488	1,072
1946	66,534	65,640	59,123	1,566	–	3,865	1,086	894
1948	35,592	33,821	26,790	1,291	–	4,323	1,417	1,771
1950	44,800	42,429	31,839	1,671	–	4,404	4,515	2,371
1952	71,568	68,984	37,579	17,437[c]	$5,916	4,262	3,790	2,585
1954	77,692	74,725	40,986	18,244	5,637	4,796	5,061	2,967
1956	75,991	72,644	38,582	14,956	6,595	5,311	7,200	3,347
1958	86,054	81,219	40,775	16,852	7,119	6,116	10,356	4,835
1960	97,284	90,289	45,336	16,842	6,884	7,662	13,565	6,994
1962	113,428	105,693	55,410	18,429	7,952	7,162	16,740	7,735
1964	125,949	115,852	61,809	17,818	8,865	8,293	19,067	10,097
1966	143,022	129,907	70,276	17,652	9,048	9,589	23,342	13,115
1968	184,464	166,411	90,204	21,326	10,801	11,607	32,474	18,053
1970	208,190	184,933	99,105	17,869	12,674	14,037	41,248	23,257
1971	226,157	198,657	102,884	15,686	15,253	16,599	48,235	27,500
1972	242,186	208,602	100,130	20,816	16,456	17,114	54,086	33,584
1973	272,709	231,441	110,228	20,091	18,538	18,332	64,252	41,268
1974	295,488	252,634	115,019	19,166	21,924	22,450	74,075	42,854
1975	341,517	291,889	124,237	21,798	32,824	25,005	88,025	49,628
1976	391,085	322,028	130,944	25,100	35,245	29,306	101,433	69,057
1977	431,980	358,935	141,966	29,997	35,760	33,276	117,936	73,045
1978	479,297	400,125	152,946	36,289	40,263	39,330	131,297	79,172
1979	537,338	452,011	172,764	39,960	43,167	48,768	147,352	85,327
1980	617,166	526,330	209,199	36,492	48,776	61,286	170,576	90,836
1981	719,249	624,640	241,196	48,903	51,692	80,510	202,339	94,609

[a] Amounts for capital outlay other than construction (equipment and land and existing structures) and for assistance and subsidies included in current operation for fiscal years 1902 through 1950. Capital outlay expenditures for these years include construction only.

[b] Includes withdrawals of retirement contributions and employee retirement benefits; Old-Age, Survivors, Disability and Health Insurance; Veterans' Life Insurance; and Railroad Retirement benefits.

[c] Capital outlay expenditures for land and existing structures included in current operation for fiscal year 1952.

Source: Department of Commerce, Bureau of the Census.

100. Postal Receipts and Expenditures

Fiscal Years 1939-1982

(Millions)

Fiscal year	Postal revenues[a]	Postal expenditures[b]	Surplus or deficit (-)
1939	$746	$785	$-39
1940	767	808	-41
1941	813	837	-24
1942	860	874	-14
1943	966	953	14
1944	1,113	1,069	44
1945	1,314	1,145	169
1946	1,225	1,354	-129
1947	1,299	1,505	-206
1948	1,411	1,688	-277
1949	1,572	2,149	-577
1950	1,677	2,223	-545
1951	1,777	2,341	-565
1952	1,947	2,667	-720
1953	2,092	2,742	-650
1954	2,263	2,575	-312
1955	2,337	2,693	-356
1956	2,419	2,882	-463
1957	2,548	3,065	-518
1958	2,583	3,257	-674
1959	3,061	3,835	-774
1960	3,334	3,822	-488
1961	3,483	4,348	-865
1962	3,609	4,343	-734
1963	3,870	4,640	-770
1964	4,394	4,971	-578
1965	4,663	5,467	-805
1966	5,039	5,927	-888
1967	5,326	6,468	-1,141
1968	5,714	6,794	-1,080
1969	6,353	7,273	-920
1970	6,570	8,080	-1,510
1971	6,907	9,090	-2,183
1972	9,489	9,843	-355
1973	9,934	10,091	-157
1974	12,071	12,344	-273
1975	12,551	13,664	-1,112
1976	12,937	14,113	-1,176
1977	14,842	15,530	-688
1978	16,388	15,923	465
1979	18,341	17,465	876
1980	19,612	19,182	430
1981	21,223	21,468	-246
1982	23,856	23,127	729

[a] Excludes advances from Treasury to cover postal deficiencies.

[b] Beginning 1954, excludes extraordinary expenditures (e.g., estimated amounts of postage that would have been collected on certain free or reduced-rate mailings).

Source: Treasury Department and Office of Management and Budget.

101. Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs[a]

October 17, 1933-September 30, 1982

(Millions)

Commodity or item	Realized losses and costs[b]	
	October 17, 1933-September 30, 1982	Fiscal year 1982
Total	$78,912.4	$5,723.4
Commodity operations	63,329.5	3,330.2
Feed grains	26,073.6	849.0
Corn (and products)	19,764.3	454.6
Grain sorghum	4,683.4	328.9
Barley	1,233.3	65.5
Oats and rye (and products)	392.6	([c])
Wheat (and products)	12,302.1	691.5
Rice (and products)	947.8	29.4
Tobacco	278.3	1.1
Cotton	12,356.2	565.1
Dairy	8,362.3	1,136.2
Butter	2,992.5	410.1
Cheese	1,714.5	407.9
Milk and whey	3,655.3	318.2
Oils and oilseeds[d]	1,752.5	14.0
Beans, dry edible	133.0	([c])
Other commodities	1,123.7	43.9
Other costs and losses		
Storage facilities	13.9	.2
Research expenses	43.6[e]	—
Emergency feed program	606.3	16.1
Crop insurance indemnity payments	250.0	—
Accounts and notes receivable	39.0	8.8
Other assets charged off	1.0	—
Offshore procurement premiums	79.0	—
Strategic and other materials	9.2	—
Interest, net	9,994.1	2,066.3
Operating expenses, net	2,444.5	301.9
Net income (expense), general	12,438.6	2,368.2
Wartime consumer subsidy program	2,102.3	—

[a] After deduction of realized gains. Includes price-support and commodity export programs, supply and foreign purchase, emergency feed program, and special milk program for children. Excludes cost of programs operated under specific statutory authority for separate reimbursement.

[b] Totals are net, including small gains (negative figures) in some commodities.

[c] Less than $50,000.

[d] Chiefly peanuts and products.

[e] Includes $28.8 million for cotton research and promotion.

Source: Department of Agriculture, Commodity Credit Corporation.

102. Major U.S. Government Foreign Assistance by Program

Selected Periods July 1, 1945-December 31, 1981[a]

(Millions)

Program	July 1, 1945 through Dec. 31, 1981	Calendar years		
		1979	1980	1981[a]
Total, net	$223,141	$7,898	$10,850	$10,411
Investment in six international financial institutions[b]	9,337	551	796	1,142
Assistance programs, net	213,804	7,347	10,055	9,269
New grants, net[c]	157,485	4,120	5,488	5,102
Gross new grants	159,958	4,123	5,491	5,105
Military aid[d]	71,304	1,073	1,532	922
Economic and technical aid[e]	88,654	3,050	3,959	4,183
Less: Reverse grants and returns	2,472	3	4	4
New credits, net[c]	54,559	3,296	4,637	4,178
Gross new credits	106,729	7,051	8,687	8,114
Export-Import Bank[f]	38,069	1,876	3,378	3,059
Foreign Assistance Act	39,771	3,247	4,174	3,861
Country program loans	23,083	1,513	1,295	1,155
Financing military sales	15,441	1,680	2,861	2,698
Social progress trust fund	870	47	12	1
Other	377	8	6	7
Agricultural Trade Development and Assistance Act[g]	15,659	799	809	808
Commodity Credit Corporation Charter Act[h]	6,974	1,120	308	377
Other	6,255	9	19	9
Less: Principal collections	52,171	3,754	4,051	3,937
Other assistance programs[i]	1,759	-69	-69	-11

[a] Data for 1981 are preliminary.

[b] The Inter-American Development Bank, Asian Development Bank, International Bank for Reconstruction and Development, International Development Association, International Finance Corporation, African Development Fund.

[c] New grants are largely outright gifts. New credits are loans or other agreements which give rise to specific obligations to repay, over a period of years, usually with interest.

[d] Includes military supplies and services, multilateral construction program contributions, lend-lease, Chinese and Japanese military aid under the Foreign Assistance Act; and other military aid.

[e] Includes surplus agricultural commodities, civilian supplies, Inter-American and other special country programs, the Peace Corps, and other technical and economic aid.

[f] Direct loans less reimbursements by private participants.

[g] Public Law 83-480.

[h] Public Law 80-806.

[i] Through net accumulation of foreign currency claims and including aid under the Mutual Security Acts, Commodity Credit Corporation Charter Act, Agricultural Trade Development and Assistance Act, and triangular trade operations.

Source: Department of Commerce, Bureau of Economic Analysis.

103. Net U.S. Foreign Grants and Credits by Region and Country

Selected Periods July 1, 1945-December 31, 1981[a]

(Millions)

Region and country	July 1, 1945 through Dec. 31, 1981	Calendar years		
		1979	1980	1981
Total (net)	$223,141	$7,898	$10,850	$10,411
Under assistance programs	213,804	7,347	10,055	9,269
Military grants	70,764	1,070	1,529	919
Other grants and credits	143,040	6,277	8,526	8,350
Western Europe	42,352	22	568	30
Military grants	17,715	140	173	94
Other grants and credits	24,637	-118	395	-64
Austria	1,101	-5	14	12
Belgium and Luxembourg	689	-7	52	-11
France	3,990	-48	-31	35
Germany	2,852	-14	-14	-12
Italy	3,265	-17	184	123
Netherlands	832	-29	-27	-33
Portugal	813	94	-99	-111
Spain	1,845	134	159	48
United Kingdom	5,462	-123	178	-125
Yugoslavia	2,138	-25	22	12
Other and unspecified	1,650	190	-43	-2
Eastern Europe	2,722	206	-285	173
Poland	1,647	129	-243	235
Near East and South Asia	62,846	4,060	5,835	5,187
Military grants	14,719	787	1,231	708
Other grants and credits	48,127	3,273	4,604	4,479
Bangladesh	1,509	161	175	129
Egypt	6,348	890	1,470	1,399
Greece	2,235	24	-52	-66
India	9,737	94	168	—
Iran	853	-158	—	—
Israel	12,490	1,563	1,858	1,797
Pakistan	5,198	18	67	94
Turkey	4,382	334	525	379
Other and unspecified	5,375	347	393	506
Africa	10,867	756	1,112	1,266
Military grants	446	6	4	6
Other grants and credits	10,421	750	1,108	1,260
Far East and Pacific	67,018	1,094	950	889
Military grants	36,002	121	116	80
Other grants and credits	31,016	973	834	809
China (Taiwan)	2,846	171	388	194
Indonesia	3,012	214	137	14
Japan	2,085	-69	-49	68
Korea, Republic of	7,717	228	101	205
Philippines	2,227	141	33	45
Thailand	919	107	31	34
Other and unspecified	12,210	181	193	249
Western Hemisphere	16,281	370	693	611
Military grants	1,415	9	6	25
Other grants and credits	14,866	361	687	586
Investment in international agencies	9,337	551	796	1,142
African Development Fund	25	—	—	—
Asian Development Fund	382	29	53	49
Inter-American Development Bank	3,293	239	233	294
International Bank for Reconstruction and Development	851	16	16	132
International Development Association	4,654	241	471	655
International Finance Corporation	132	26	22	11
Other international organizations and unspecified areas	11,252	836	1,182	1,116

[a] Data for 1981 are preliminary.
Source: Department of Commerce, Bureau of Economic Analysis.

104. Net Federal Direct Loan Outlays by Agency or Program

Fiscal Years 1982-1984[a]

(Millions)

Agency or program	Net outlays[b]		
	1982	1983	1984
Total, budget and off-budget agencies	$23,452	$19,597	$10,071
Total, budget agencies	9,107	5,162	-329
Funds appropriated to the President:			
International security assistance	677	451	510
International development assistance	100	66	64
Agriculture:			
Farmers Home Administration			
Agricultural credit	-241	-420	-132
Rural housing	-378	-177	326
Rural development	132	21	-108
Commodity Credit Corporation	6,325	4,382	-2,025
Public Law 480 long-term export credits	590	531	548
Commerce:			
Economic Development Administration	-104	-40	-203
Education	641	470	294
Energy	4	39	38
Health programs	-9	23	2
Housing and Urban Development:			
Low-rent public housing	-21	—	—
Government National Mortgage Association	-259	-640	-68
Other housing programs	631	-107	-582
Interior	1	31	36
Transportation:			
Railroad programs	55	56	38
Other	31	25	36
Veterans Administration:			
Housing loans and default claims	251	-390	259
Insurance policy and other loans	-23	-14	14
Loans to the District of Columbia	117	116	84
Export-Import Bank	763	915	1,216
Federal Deposit Insurance Corporation	274	-51	-31
Federal Home Loan Bank Board	-86	-48	-173
National Credit Union Administration	34	42	34
Small Business Administration:			
Business and investment loans	393	151	-251
Disaster loans	-371	-332	-274
Tennessee Valley Authority	69	57	55
Other agencies and programs	-224	7	-9
Total, off-budget agencies	14,345	14,435	10,400
Rural electrification and telephone revolving fund	130	88	59
Rural Telephone Bank	102	173	171
Federal Financing Bank[c]	14,155	14,239	10,192
United States Railway Association	-42	-64	-21

[a] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.

[b] Net loan outlays equal disbursements less repayments. Foreign currency transactions are excluded from the budget totals.

[c] To avoid double counting, new loan assets purchased from agencies by the Federal Financing Bank are deducted. The amounts of the loan assets are already recorded as direct loans by the originating agency. This deduction offsets new obligations and loan disbursements only.

Source: Office of Management and Budget.

105. Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program

End of Fiscal Years 1982-1984[a]

(Millions)

Agency or program	1982		1983		1984	
	Guaranteed loans[b]	Direct loans[c]	Guaranteed loans[b]	Direct loans[c]	Guaranteed loans[b]	Direct loans[c]
Total	$547,327	$100,220	$644,781	$105,382	$708,085	$105,054
Funds appropriated to the President:						
International security assistance	11,693	5,922	14,521	6,373	18,688	6,884
International development assistance	1,128	12,010	1,380	12,076	1,673	12,140
Agriculture:						
Farmers Home Administration						
Agricultural credit	24,544	795	25,347	375	25,194	243
Rural housing	24,989	447	27,569	270	1,098	596
Rural development	9,790	153	10,415	173	10,804	65
Commodity Credit Corporation	2,650	12,484	6,038	16,867	5,626	14,842
Public Law 480 long-term export credits	—	8,307	—	8,839	—	9,387
Rural Electrification Administration	20,125	—	26,134	—	31,289	—
Commerce:						
Economic Development Administration	632	891	550	851	470	648
National Oceanic and Atmospheric Administration	174	—	189	—	177	—
Education	27,700	9,859	30,600	10,329	32,900	10,623
Energy	2,156	13	2,210	53	2,482	90
Defense: military	([d])	—	2	—	6	—
Health and Human Services:						
Health programs	1,542	921	1,676	945	1,802	947
Housing and Urban Development:						
Low-rent public housing	20,770	162	22,989	162	24,867	162
Federal Housing Administration	142,252	—	171,422	—	197,747	—
Government National Mortgage Association	115,537	4,074	143,600	3,433	174,500	3,366
Other housing programs	—	8,980	—	8,873	—	8,291
Interior	143	441	145	472	158	508
Transportation:						
Federal ship financing fund	7,176	—	7,301	—	7,426	—
Railroad programs	—	569	—	625	—	663
Other	2,996	434	2,915	459	2,821	495
Treasury:						
Guarantee of New York City notes	1,444	—	1,288	—	1,134	—
Chrysler Corporation guarantee program	1,200	—	1,200	—	1,200	—
Biomass energy development	—	—	686	—	686	—
NASA: Long-term satellite leases	758	—	933	—	793	—
Veterans Administration:						
Housing loans and default claims	108,784	1,906	125,858	1,516	144,172	1,774
Insurance policy and other loans	—	1,462	—	1,448	—	1,434
District of Columbia	—	1,684	—	1,799	—	1,883
Export-Import Bank	6,069	16,565	6,559	17,480	7,069	18,696
Federal Deposit Insurance Corporation	—	705	—	654	—	624
Federal Home Loan Bank Board	—	758	—	709	—	537
National Credit Union Administration	106	149	100	191	98	225
Small Business Administration:						
Business and investment loans	9,947	3,096	9,698	3,247	9,308	2,996
Disaster loan fund	11	6,073	8	5,741	5	5,467
Pollution control bond guarantees	306	—	456	—	606	—
Tennessee Valley Authority	1,258	267	1,451	324	1,632	379
Other agencies and programs	1,444	1,091	1,535	1,098	1,634	1,089

[a] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.

[b] Primary guarantees only. To avoid double counting, data exclude secondary guarantees, notably GNMA guarantees of FHA/VA pools, HHS guarantees of SLMA debt issues, and DOT guarantees of USRA debt, but include guaranteed loans held as direct loans.

[c] Data exclude off-budget direct loans outstanding.

[d] Less than $500,000.

Source: Office of Management and Budget.

106. Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program[a]

Fiscal Years 1982-1984[b]

(Millions)

Agency or program	1982		1983		1984	
	Gross outlays	Applicable receipts	Gross outlays	Applicable receipts	Gross outlays	Applicable receipts
Total	$67,797	$49,018	$78,280	$54,266	$66,975	$53,289
Funds appropriated to the President:						
Foreign assistance	217	75	253	122	306	142
Agriculture:						
Commodity Credit Corporation	19,004	7,422	27,733	9,471	19,564	10,308
Farmers Home Administration:						
Rural housing insurance fund	8,538	7,292	9,411	7,803	4,922	2,684
Agricultural credit insurance fund	12,193	10,822	11,332	10,600	12,880	12,099
Rural development insurance fund	2,444	2,032	2,398	1,757	2,826	2,278
Federal Crop Insurance Corporation	454	351	328	254	394	273
Commerce	177	100	147	101	151	169
Department of Education	215	179	208	186	126	200
Department of Energy	1,543	1,490	2,375	2,329	2,859	2,925
Health and Human Services	91	70	122	74	76	46
Housing and Urban Development:						
Government National Mortgage Association	3,936	2,470	3,501	2,524	2,640	2,101
Urban renewal programs	122	33	87	17	58	8
Low-rent public housing	963	984	1,109	1,007	1,143	1,007
Federal Housing Administration Fund	1,603	1,840	1,870	2,199	1,185	2,732
Other	1,132	425	1,258	927	1,268	1,232
Interior:						
Bureau of Reclamation	374	382	386	386	439	439
Other	18	24	36	26	35	27
Labor	90	157	146	177	133	291
Transportation	209	174	288	198	115	113
Treasury	214	742	2	162	2	174
Veterans Administration	1,185	1,132	1,183	1,600	1,236	1,047
Other independent agencies:						
Export-Import Bank	4,281	3,108	4,644	3,452	5,385	3,951
Federal Emergency Management Agency	305	293	517	447	584	503
Federal Home Loan Bank Board:						
Federal Savings and Loan Insurance Corporation	577	1,168	624	1,521	661	1,377
Revolving fund	66	63	71	71	71	71
National Credit Union Administration	201	213	251	231	261	245
Small Business Administration	1,850	1,435	1,766	1,437	1,462	1,465
Tennessee Valley Authority	5,590	4,112	6,012	4,662	5,815	4,805
Other	205	430	222	465	378	577

---

[a] These are funds which finance a cycle of operations, in which the expenditures generate receipts available for continuing use. They include most government-owned corporations and various unincorporated enterprises, but exclude agencies financed outside the budget.

[b] Data for 1983 and 1984 are estimates from the *Budget* presented in January 1983.

Source: Office of Management and Budget.

107. Federal Trust Fund Receipts and Expenditures by Fund[a]

Selected Fiscal Years 1959-1984[b]

(Millions)

Trust fund	1959	1969	1982	1983	1984
Total[c]					
Receipts	$16,769	$52,009	$268,407	$314,755	$330,210
Outlays	18,291	43,284	262,155	296,361	313,269
Old-age and survivors insurance trust fund					
Receipts	8,109	27,348	148,027	172,233	175,943
Outlays	9,380	24,690	155,964	170,491	180,761
Disability insurance trust fund					
Receipts	929	3,705	([d])	([d])	([d])
Outlays	361	2,613	([d])	([d])	([d])
Health insurance trust funds					
Receipts	–	7,255	55,238	59,533	66,338
Outlays	–	6,598	50,423	57,262	64,681
Railroad employees retirement funds					
Receipts	758	1,614	4,855	6,385	7,732
Outlays	778	1,498	5,389	6,864	7,605
Unemployment trust fund					
Receipts	1,997	3,852	20,491	32,000	31,800
Outlays	3,054	2,792	24,282	35,700	30,800
Federal employees retirement funds					
Receipts	1,741	3,776	31,979	35,180	37,786
Outlays	792	1,826	19,673	21,325	22,653
Airport and airway trust funds					
Receipts	–	–	674	2,776	3,096
Outlays	–	–	1,512	2,172	2,533
Highway trust funds					
Receipts	2,088	4,690	7,822	9,552	12,465
Outlays	2,613	4,151	8,035	8,642	11,953
Foreign military sales trust fund					
Receipts	–	959	11,839	12,300	13,400
Outlays	–	1,062	12,028	12,800	13,800
Veterans' life insurance funds[e]					
Receipts	697	751	1,195	1,213	1,232
Outlays	642	703	990	1,015	1,040
Black lung disability trust fund					
Receipts	–	–	774	722	707
Outlays	–	–	884	724	707
State and local government assistance trust fund					
Receipts	–	–	4,567	4,567	4,567
Outlays	–	–	4,569	4,567	4,567
Other trust funds[f]					
Receipts	585	288	1,569	1,693	2,015
Outlays	806	288	1,070	1,421	1,574
Trust revolving funds					
Outlays	–	-708	-2,040	-3,204	-2,534
Intrafund transactions	-135	-523	-1,858	-3,267	-4,481
Proprietary receipts from the public	–	-1,705	-17,033	-17,982	-19,941
Receipts from off-budget Federal entities	–	–	-1,732	-2,152	-2,450

[a] Does not include operations of deposit funds and government-sponsored enterprises.

[b] Data for 1982 and 1983 are estimates from the *Budget* presented in January 1983.

[c] Totals are net of intrafund transactions.

[d] For 1982, 1983, and 1984, old-age and survivors insurance trust fund data include disability insurance trust fund.

[e] Includes Government Life Insurance Fund.

[f] Includes principally District of Columbia, Indian tribal funds, adjusted certificates fund, National Mortgage Association Trust Fund, increment resulting from reduction in weight of gold dollar, and funds appropriated to the President.

Source: Office of Management and Budget and Treasury Department.

108. Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds

Selected Calendar Years 1940-1987[a]

(Millions)

Year	Contributions	Benefit payments	Administrative expenses	Transfers to railroad retirement account[b]	Interest on fund[c]	Balance in fund at end of year[d]
A. OLD-AGE AND SURVIVORS INSURANCE TRUST FUND						
1940	$325	$35	$26	–	$43	$2,031
1945	1,285	274	30	–	134	7,121
1950	2,667	961	61	–	257	13,721
1955	5,713	4,968	119	$-7	454	21,663
1960	10,866	10,677	203	318	516	20,324
1965	16,017	16,737	328	436	593	18,235
1970	30,256	28,798	471	579	1,515	32,454
1971	33,723	33,413	514	613	1,667	33,789
1972	37,781	37,122	674	724	1,794	35,318
1973	45,975	45,741	647	783	1,928	36,487
1974	52,081	51,618	865	909	2,159	37,777
1975	56,816	58,517	896	982	2,364	36,987
1976	63,362	65,705	959	1,212	2,301	35,388
1977	69,572	73,121	981	1,208	2,227	32,491
1978	75,471	80,361	1,115	1,589	2,008	27,520
1979	87,919	90,573	1,113	1,448	1,797	24,660
1980	103,456	105,083	1,154	1,442	1,845	22,823
1981	122,627	123,803	1,307	1,585	2,060	21,490
1982	123,673	138,806	1,519	1,793	845	22,088
1983	138,889	147,759	1,637	2,251	7,046	21,916
1984	162,319	158,178	1,753	2,390	112	23,885
1985	177,302	169,426	1,867	2,403	453	30,826
1986	190,248	182,030	1,949	2,399	1,106	34,411
1987	203,961	193,761	2,058	2,454	1,922	39,222
B. DISABILITY INSURANCE TRUST FUND						
1960	$1,010	$568	$36	$-5	$53	$2,289
1965	1,188	1,573	90	24	59	1,606
1970	4,481	3,085	164	10	277	5,614
1971	4,620	3,758	205	13	361	6,645
1972	5,107	4,473	233	24	414	7,457
1973	5,932	5,718	190	20	458	7,927
1974	6,826	6,903	217	22	500	8,109
1975	7,444	8,505	256	29	502	7,354
1976	8,233	10,055	285	26	422	5,745
1977	9,138	11,547	399	([e])	304	3,370
1978	13,413	12,599	325	30	256	4,226
1979	15,114	13,786	371	30	358	5,630
1980	13,255	15,515	368	-12	485	3,629
1981	16,738	17,192	436	29	172	3,049
1982	21,995	17,376	590	26	546	2,691
1983	18,146	17,144	681	28	1,607	5,712
1984	15,894	17,180	705	79	1,004	4,920
1985	17,050	17,635	737	114	944	4,736
1986	18,295	18,362	776	101	934	5,077
1987	19,613	19,102	821	102	969	6,035

[a] Beginning in 1983, data are projections reflecting changes that would occur, under automatic provisions of the law, based on an intermediate level of assumptions as to the future course of real gross national product, average wages, the consumer price index, and unemployment. Under these assumptions, average general benefits would rise by 19.2% from 1982 to 1987 and the maximum taxable base would rise from $32,400 to $42,300.

[b] Negative figures indicate payments to the trust fund from the railroad retirement account, and positive figures indicate the reverse.

[c] The amounts shown for 1983 include $6,943 million for OASI and $690 million for DI in interest on retroactive government contributions on wage credits for military service in 1957-82 and unnegotiated benefit checks issued before 1983.

[d] In addition to the items shown here, transactions affecting fund balances are income from taxation of benefits (beginning in 1984), reimbursements from the general fund of the Treasury, and interfund borrowing transfers.

[e] Less than $500,000.

Source: Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds.

110. Total and Per Capita Federal Budget Receipts[a]

Selected Fiscal Years 1789-1982[b]

(Millions, Except Per Capita)

Year	Total receipts[c]		Income and profit taxes	Customs[d]	Employment taxes[e]	Other[f]
	Amount	Per capita				
1789-91	$4	$1.02	–	$4	–	–
1800	10	1.89	–	9	–	$1
1810	9	1.25	–	9	–	(g)
1820	15	1.56	–	15	–	(g)
1830	22	1.71	–	22	–	(g)
1840	14	.82	–	13	–	(g)
1850	40	1.72	–	40	–	(g)
1860	53	1.68	–	53	–	(g)
1870	380	9.50	$38	195	–	147
1880	311	6.19	–	187	–	124
1890	373	5.90	–	230	–	143
1900	528	6.94	–	233	–	295
1910	624	6.75	21	334	–	269
1920	5,728	53.80	3,945	323	–	1,460
1930	3,626	29.46	2,411	587	–	628
1940	5,696	43.34	2,125	349	$834	2,388
1941	7,815	58.95	3,470	392	926	3,027
1942	13,458	100.62	7,960	389	1,185	3,924
1943	22,561	168.73	16,094	324	1,499	4,644
1944	42,225	315.41	34,655	431	1,738	5,401
1945	44,376	335.74	35,173	355	1,779	7,069
1946	40,862	297.77	30,885	435	1,701	7,841
1947	40,001	281.73	29,306	494	2,024	8,177
1948	42,406	292.62	31,171	422	2,381	8,432
1949	40,691	275.98	29,482	384	2,476	8,349
1950	39,882	264.61	28,263	423	2,645	8,551
1951	51,745	338.26	37,753	624	3,627	9,741
1952	66,202	426.40	51,347	551	4,464	9,840
1953	70,799	448.62	54,363	613	4,718	11,105
1954	73,137	455.71	53,915	562	5,267	13,393
1955	68,945	421.29	49,919	606	6,031	12,389
1956	78,298	469.62	56,639	705	7,125	13,829
1957	83,964	494.44	60,597	754	7,463	15,150
1958	84,234	487.44	59,115	800	8,699	15,620
1959	84,362	479.94	58,883	948	8,905	15,626
1960	97,730	546.81	67,151	1,123	11,337	18,118
1961	100,365	552.58	67,918	1,008	12,775	18,664
1962	105,941	574.18	71,945	1,171	12,977	19,848
1963	113,132	604.07	75,324	1,241	14,886	21,682
1964	119,810	630.67	78,891	1,284	17,125	22,509
1965	122,863	638.15	79,792	1,478	17,550	24,043
1966	138,112	709.54	92,132	1,811	20,890	23,279
1967	159,134	809.45	104,288	1,972	28,105	24,769
1968	165,047	831.14	108,149	2,113	29,487	25,298
1969	200,676	1,000.89	135,778	2,387	34,841	27,669
1970	209,883	1,035.35	138,689	2,494	39,520	29,180
1971	207,348	1,010.68	131,072	2,657	42,217	31,401
1972	227,544	1,097.15	143,805	3,394	46,568	33,777
1973	257,975	1,233.53	164,157	3,308	55,356	35,154
1974	293,014	1,390.72	184,648	3,444	66,428	38,494
1975	321,050	1,512.66	202,146	3,782	75,565	39,557
1976	333,708	1,559.73	205,752	4,209	80,317	43,430
1977	393,195	1,821.07	246,976	5,287	92,610	48,322
1978	440,598	2,024.82	278,438	6,729	104,411	51,020
1979	506,721	2,307.36	322,994	7,640	120,711	55,376
1980	572,641	2,583.28	359,928	7,482	139,273	65,958
1981	663,991	2,901.69	406,583	8,523	163,516	85,369
1982	690,421	2,988.54	418,600	9,278	181,027	81,516

[a] On the basis of warrants issued from 1789 to 1915; on Daily Treasury Statement basis from 1916 to 1952; on Monthly Treasury Statement basis for 1953 and subsequent years. General, special, emergency, and trust accounts combined from 1789 through 1930.

[b] Data for 1954 onward reflect changes in the concept of the Federal budget.

[c] Internal revenue plus customs and Federal unemployment insurance taxes before refunds. Tax receipts by source net of refunds are shown in Table 82.

[d] Includes the tonnage tax through 1931.

[e] Includes old-age, survivors, disability, and hospital insurance; and railroad retirement taxes. Excludes state unemployment insurance tax deposits.

[f] Includes excise, estate and gift, Federal unemployment, railroad unemployment, and state unemployment taxes deposited with the Treasury (1954-1982); other contributions for social insurance; and miscellaneous receipts and taxes.

[g] Less than $500,000.

Source: Treasury Department; per capita computations by Tax Foundation.

109. Estimated Progress of the Federal Highway Trust Fund

Actual Fiscal Years 1957-1982 and Estimated Fiscal Years 1983-1988[a]

(Millions)

Fiscal year	Receipts			Expenditures			Balance in fund
	Total	Excise taxes[b] (net)	Interest on investments (net)[c]	Total	Interstate	Noninterstate	
Actual:							
1957	$1,482	$1,479	$3	$966	$211	$755	$516
1958	2,044	2,026	18	1,511	673	838	1,049
1959	2,087	2,074	13	2,613	1,501	1,112	523
1960	2,536	2,539	-3	2,940	1,861	1,079	119
1961	2,799	2,798	1	2,619	1,719	900	299
1962	2,956	2,949	7	2,784	1,914	870	471
1963	3,293	3,279	14	3,017	2,109	908	747
1964	3,539	3,519	20	3,645	2,635	1,010	641
1965	3,670	3,659	11	4,026	3,016	1,010	285
1966	3,924	3,917	7	3,965	2,978	987	244
1967	4,455	4,441	14	3,974	2,976	998	725
1968	4,428	4,394	34	4,171	3,207	964	982
1969	4,690	4,637	53	4,151	3,149	1,002	1,521
1970	5,469	5,354	115	4,378	3,289	1,089	2,612
1971	5,725	5,542	183	4,685	3,456	1,229	3,652
1972	5,528	5,322	206	4,690	3,468	1,222	4,490
1973	5,912	5,665	247	4,811	3,395	1,416	5,591
1974	6,675	6,260	415	4,599	3,017	1,582	7,667
1975	6,774	6,188	586	4,844	2,902	1,942	9,597
1976	6,000	5,413	587	6,520	3,429	3,091	9,077
1977	7,302	6,709	593	6,147	2,979	3,168	10,164
1978	7,567	6,905	662	6,058	2,846	3,212	11,673
1979	8,046	7,189	857	7,155	3,449	3,706	12,564
1980	7,647	6,620	1,027	9,212	n.a.	n.a.	10,999
1981	7,434	6,305	1,129	9,174	n.a.	n.a.	9,259
1982	7,822	6,743	1,079	8,035	n.a.	n.a.	9,046
Estimated:							
1983	9,016	7,933	1,083	8,587	n.a.	n.a.	9,475
1984	11,328	10,334	994	11,711	n.a.	n.a.	9,092
1985	11,853	10,990	863	12,848	n.a.	n.a.	8,097
1986	12,018	11,299	719	13,613	n.a.	n.a.	6,502
1987	12,237	11,700	537	14,103	n.a.	n.a.	4,636
1988	12,734	12,187[d]	547[e]	17,370	n.a.	n.a.	0
Total[f]	200,680	188,045	12,635	200,680[g]	n.a.	n.a.	–

[a] Under legislation enacted through July 1983. Under present law the fund is scheduled to terminate on September 30, 1988.
[b] Taxes on motor fuels, trucks, buses, trailers, tires, use of certain vehicles, lubricating oils, parts and accessories, inner tubes, and tread rubber. (For tax rates see Table 129.)
[c] Receipts of interest on investments netted by payment of interest on general fund advances.
[d] Includes $220 million in tax receipts accrued before October 1, 1988, but to be collected thereafter.
[e] Includes $193 million in interest to be earned in fiscal year 1989.
[f] Includes transition quarter, June-September 1976, not shown above.
[g] Provides for complete disbursement of interstate funds authorized through fiscal year 1986 and noninterstate funds authorized through fiscal year 1986. Projected revenues are insufficient to finance portions of outlays planned for 1987 and beyond.

Source: Treasury Department.

112. Federal Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1982

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[b]	Social insurance contributions	Estate and gift
	Tax index, 1967 = 100					
1965	82.8	79.4	96.2	101.6	68.8	91.8
1966	94.3	91.1	104.7	95.2	90.7	99.4
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	116.0	118.9	120.1	111.3	110.7	102.1
1969	131.1	142.2	120.1	117.5	127.3	116.2
1970	127.5	138.1	102.0	119.3	134.3	120.1
1971	131.8	133.1	111.4	125.4	148.0	149.7
1972	151.1	159.6	121.9	122.1	170.8	174.9
1973	172.1	170.1	144.1	130.8	217.7	166.1
1974	191.5	196.3	150.3	132.6	246.0	156.4
1975	191.0	187.7	145.1	145.9	257.7	159.4
1976	220.7	220.0	181.8	141.7	292.3	182.2
1977	249.7	252.2	205.2	150.5	325.6	233.5
1978	287.3	294.4	237.6	167.7	377.5	171.8
1979	328.4	349.4	247.1	170.6	439.8	180.9
1980	358.9	389.6	234.0	222.7	479.9	214.4
1981	416.9	451.9	224.2	346.1	563.1	227.9
1982	406.3	454.4	157.2	283.5	596.7	244.7
	Tax receipts (billions)					
1965	$122.7	$51.1	$28.9	$15.5	$24.4	$2.8
1966	139.8	58.6	31.4	14.5	32.2	3.0
1967	148.2	64.4	30.0	15.2	35.5	3.1
1968	171.9	76.5	36.1	17.0	39.3	3.1
1969	194.2	91.5	36.1	17.9	45.2	3.6
1970	189.0	88.8	30.6	18.2	47.7	3.7
1971	195.3	85.6	33.5	19.1	52.6	4.6
1972	223.9	102.7	36.6	18.6	60.6	5.4
1973	255.0	109.5	43.3	19.9	77.3	5.1
1974	283.8	126.4	45.1	20.2	87.3	4.8
1975	283.0	120.8	43.6	22.2	91.5	4.9
1976	327.1	141.5	54.6	21.6	103.8	5.6
1977	370.0	162.7	61.6	22.9	115.6	7.2
1978	425.6	189.5	71.3	25.6	134.0	5.3
1979	486.7	224.8	74.2	26.0	156.1	5.5
1980	531.9	250.7	70.3	33.9	170.4	6.6
1981	617.7	290.8	67.3	52.7	199.9	7.0
1982	602.1	292.4	47.2	43.2	211.8	7.5

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.
[b] Excise taxes and customs duties.
Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

113. Federal Individual Income Tax: Exemptions, Credits, and Treatment of Dividends

Income Years 1913-1984

Revenue Act	Income years	Personal and dependency exemptions			Treatment dividends	Credits against tax
		Married person[a]	Single person	Amount for each dependent		
1913[b]	1913-1915	$4,000	$3,000	None	Exempt	–
1916	1916	4,000	3,000	None	do	–
1917	1917, 1918	2,000	1,000	$200	do	–
1918	1918-1920	2,000	1,000	200	do	–
1921	1920-1923	2,500[c]	1,000	400	do	–
1924	1924	2,500	1,000	400	do	(d)
1926, 1928	1925-1931	3,500	1,500	400	do	(e)
1932	1932, 1933	2,500	1,000	400	do	–
1934	1934, 1935	2,500	1,000	400	do	(f)
1936, 1938	1936-1939	2,500	1,000	400	Fully taxable	(f)
1940[g]	1940	2,000	800	400	do	(f)
1941	1941	1,500	750	400	do	(f)
1942	1942, 1943	1,200	500	350	do	(f)
1944, 1945	1944-1947	1,000[h]	500[h]	500[h]	do	(f)
1948, 1950, 1951	1948-1953	1,200	600	600	do	–
Internal Revenue Code of 1954	1954-1963	1,200	600	600	First $50 exempt	(i)
1964	1964-1967	1,200	600	600	First $100 exempt	–
1968	1968, 1969	1,200	600	600	do	–
Tax Reform Act of 1969[j]	1970	1,250	625	625	do	–
1971[j]	1971	1,350[k]	675[k]	675[k]	do	–
	1972-1974	1,500	750	750	do	–
Tax Reduction Act of 1975[j]	1975	1,500	750	750	do	(l,m,n)
Tax Reform Act of 1976[j]	1976	1,500	750	750	do	(m,n)
Tax Reduction and Simplification Act of 1977[j]	1977, 1978	1,500	750	750	do	(m,n)
1978[j]	1979, 1980	2,000	1,000	1,000	do	(n)
Crude Oil Windfall Profits Tax of 1980[j]	1981, 1982	2,000	1,000	1,000	(o)	(n)
Economic Recovery Tax Act of 1981	1982-1984	2,000[p]	1,000[p]	1,000[p]	(o)	(m)
Tax Equity and Fiscal Responsibility Act of 1982	1982-1984	2,000[p]	1,000[p]	1,000[p]	First $100 exempt	(m)

[a] For the years 1916-1943, the personal exemption allowed to married persons was also allowed to heads of families. For 1948 and subsequent years, an additional exemption is granted to persons over 65 and to the blind.

[b] Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

[c] For net incomes in excess of $5,000, personal exemption was $2,000.

[d] Tax liabilities reduced by 25% of normal tax on earned net income to a limit of 25% of normal tax on entire net income. All net income up to $5,000, whether earned or not, and up to $10,000 if earned, eligible for credit. Tax for 1923 was reduced 25% by credit or refund under Revenue Act of 1924.

[e] Earned income credit of 25% of total tax on earned net income up to a limit of 25% of normal tax on entire net income plus 25% of surtax on earned net income. All net income up to $5,000 whether earned or not, and up to $20,000 in 1925-1927, and $30,000 in 1928-1931 if earned, eligible for credit.

[f] Earned income credit of 10% of earned net income limited to 10% of entire net income. All net income up to $3,000 whether earned or not, and up to $14,000 if earned, eligible for credit.

[g] Revenue acts passed after February 10, 1939 (the date of the enactment of the Internal Revenue Code) and prior to 1954 are not complete taxing statutes in themselves, but consist of amendments to the 1939 Code.

[h] Surtax exemptions, 1944 and 1945; in these years the normal tax exemption was $500 per taxpayer.

[i] A credit of 4% of taxable dividends received after July 31, 1954 was allowed against the tax otherwise due. The credit could not exceed 2% of taxable income in 1954 and 4% thereafter, or the amount of tax due, whichever was less. Dividend credit reduced to 2% in 1964 and repealed for subsequent years.

[j] A minimum tax of 10% is imposed on "tax preference" income (i.e., designated categories excluded from taxable income above $30,000, or $15,000 for married persons filing separately); in 1976-1978 minimum tax was 15% on preference income above $10,000 or one-half of regular income tax, whichever is greater. Beginning in 1979, an additional tax is imposed if minimum taxable income exceeds regular tax by at least $20,000.

[k] Increased personal and dependency exemptions to $750 effective for one-half of year 1971.

[l] Rebate equal to 10% of 1974 tax liability, minimum $100, maximum $200.

[m] In 1975 general credit of $30 per exemption; in 1976-1978, $35 per exemption or 2% of taxable income up to $9,000, whichever is greater. The Revenue Adjustment Act of 1975 extended the credit until June 30, 1976 and raised it to the higher level; the Tax Reform Act of 1976 extended the credit through calendar 1977; and the 1977 Act extended the credit through 1978, when it expired.

[n] Refundable credit of 10% of earned income for households with dependent children. Maximum credit was $400 and was phased out as income rose from $4,000 to $8,000. In 1979-1982, maximum credit was $500 and was phased out as income rose from $6,000 to $10,000.

[o] For 1981-1982 first $200 of combined dividend and interest income ($400 for joint returns) is exempt. For income years 1981-1986, up to $750 ($1,500 for joint returns) of reinvested dividends of public utilities is exempt.

[p] Effective in 1985, personal exemption allowances will be adjusted by changes in the Department of Labor's Consumer Price Index.

Source: Treasury Department and Commerce Clearing House.

116. Federal Income Tax Liability[a] for Selected Income Groups

Selected Income Years 1954-1982

Adjusted gross income	1954-1963	1965	1970[b]	1975	1977-1978	1979-1980	1982
Single person, no dependents							
$5,000	$818	$671	$683	$404	$279	$250	$216
$10,000	2,096	1,742	1,726	1,476	1,221	1,177	1,043
$20,000	5,900	4,918	4,405	4,123	4,007	3,837	3,442
$25,000	8,324	6,982	6,091	5,865	5,715	5,484	4,942
$35,000	13,778	11,627	10,028	9,698	9,548	9,194	8,292
$50,000	22,788	19,230	17,235	16,710	16,560	16,032	14,468
$75,000	39,702	33,206	31,560	30,680	30,530	29,487	25,718
Married couple, 2 dependents							
$5,000	$420	$290	$290	$-300[c]	$-500[c]	$-500[c]	$-500[c]
$10,000	1,372	1,114	1,112	709	446	374	332
$20,000	3,800	3,160	3,213	2,740	2,530	2,265	2,013
$25,000	5,318	4,412	4,490	4,092	3,864	3,497	3,137
$35,000	9,037	7,529	7,677	7,175	7,115	6,571	5,904
$50,000	15,976	13,388	13,674	12,980	12,920	12,118	10,911
$75,000	29,635	25,025	25,594	24,575	24,515	23,404	21,086

[a] Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10% of adjusted gross income, whichever is greatest.

[b] Includes surtax.

[c] Refundable earned income credit.

Source: Treasury Department.

117. Effective Rates[a] of Federal Income Tax Liability for Selected Income Groups

Selected Income Years 1954-1982

Adjusted gross income	1954-1963	1965	1970[b]	1975	1977-1978	1979-1980	1982
Single person, no dependents							
$5,000	16.4	13.4	13.7	8.1	5.6	5.0	4.3
$10,000	21.0	17.4	17.3	14.8	12.2	11.8	10.4
$20,000	29.5	24.6	22.0	20.6	20.0	19.2	17.2
$25,000	33.3	27.9	24.4	23.5	22.9	21.9	19.8
$35,000	39.4	33.2	28.7	27.7	27.3	26.3	23.7
$50,000	45.6	38.5	34.5	33.4	33.1	32.1	28.9
$75,000	52.9	44.3	42.1	40.9	40.7	39.3	34.3
Married couple, 2 dependents							
$5,000	8.4	5.8	5.8	-6.0[c]	-6.0[c]	-10.0[c]	-10.0[c]
$10,000	13.7	11.1	11.2	7.1	4.5	3.7	3.2
$20,000	19.0	15.8	16.1	13.7	12.6	11.3	10.1
$25,000	21.3	17.6	18.0	16.4	15.5	14.0	12.5
$35,000	25.8	21.5	21.9	20.5	20.3	18.8	16.9
$50,000	32.0	26.8	27.3	26.0	25.8	24.2	21.8
$75,000	39.5	33.4	34.1	32.8	32.7	31.2	28.1

[a] Tax liability as shown in Table 116 divided by stated income.

[b] Includes surtax.

[c] Refundable earned income credit.

Source: Treasury Department.

111. Federal Tax Collections by Type of Tax[a]

Selected Fiscal Years 1960-1984[b]

Type of tax	1960	1965	1969	1980	1982	1983	1984
				Amount (millions)			
Total	$90,541	$114,166	$182,576	$500,950	$597,471	$578,900	$633,900
Individual income tax	40,741	48,792	87,249	244,069	297,744	288,200	294,200
Corporate income tax	21,494	25,461	36,678	64,600	49,207	33,400	54,200
Employment taxes[c]	11,248	17,359	34,236	138,765	180,686	187,700[f]	210,700[f]
Unemployment taxes[d]	2,668	3,818	3,329	15,336	16,600	19,700[f]	23,800[f]
Excise taxes[e]	11,676	14,570	15,222	24,329	36,311	35,300	35,900
Estate and gift taxes	1,606	2,716	3,491	6,389	7,991	6,100	5,900
Customs duties	1,105	1,442	2,319	7,174	8,854	8,400	9,100
Miscellaneous taxes	3	8	52	288	78	100[f]	100[f]
				Percentage distribution			
All taxes	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Individual income tax	45.0	42.7	47.8	48.7	49.8	49.8	46.4
Corporate income tax	23.7	22.3	20.1	12.9	8.2	5.8	8.6
Employment taxes	12.4	15.2	18.8	27.7	30.2	32.4	33.2
Unemployment taxes	2.9	3.3	1.8	3.1	2.8	3.4	3.8
Excise taxes	12.9	12.8	8.3	4.9	6.1	6.1	5.7
Estate and gift taxes	1.8	2.4	1.9	1.3	1.3	1.1	.9
Customs duties	1.2	1.3	1.3	1.4	1.5	1.5	1.4
Miscellaneous taxes	([g])	([g])	([g])	.1	([g])	([g])	([g])

[a] Net of refunds.
[b] Data for 1983 and 1984 are estimates as of April 1983.
[c] Old-age, survivors, disability, and hospital insurance, and railroad retirement.
[d] Includes state taxes deposited in Treasury, beginning 1965.
[e] For details by type of tax, see Table 128. Includes collections from windfall profits tax beginning 1980.
[f] Estimated by Tax Foundation.
[g] Less than .05%.
Source: Office of Management and Budget and Tax Foundation computations.

114. Federal Internal Revenue Collections by State[a]

Selected Fiscal Years 1949-1982

(Millions)

State	1949		1959		1969		1979		1982	
	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes
Total[b]	$40,351.4	$31,983.3	$78,652.1	$66,642.2	$187,919.3	$168,846.7	$453,859.1	$432,697.8	$632,240.5	$587,317.7
Alabama	259.5	236.2	534.7	512.6	1,332.6	1,222.5	4,130.5	3,948.6	5,458.7	5,252.4
Alaska	–	–	47.9	46.1	132.1	129.7	796.2	781.3	1,349.0	1,336.9
Arizona	82.1	74.2	266.4	254.2	717.3	688.3	3,262.0	3,186.4	4,519.6	4,409.8
Arkansas	115.9	105.6	197.5	188.6	651.8	609.5	2,018.9	1,939.4	2,869.1	2,685.0
California	2,955.9	2,419.0	6,923.6	6,069.2	16,777.4	15,291.5	49,558.1	46,911.1	71,541.9	65,405.4
Colorado	277.0	222.5	976.0	889.1	2,243.4	2,058.3	6,730.5	6,422.7	11,638.7	10,392.5
Connecticut	642.6	535.5	1,335.8	1,194.5	3,478.0	3,215.4	9,108.1	8,693.0	15,645.6	15,158.3
Delaware	306.2	293.6	686.1	676.2	1,318.6	1,276.4	2,217.5	2,168.4	2,634.5	2,592.2
Florida	342.6	286.6	1,147.3	1,039.3	3,625.6	3,381.7	13,328.6	12,482.9	19,999.9	19,148.6
Georgia	403.5	322.9	888.9	778.7	2,614.8	2,428.8	7,314.7	6,735.2	10,377.8	9,687.8
Hawaii	–	–	–	–	526.6	493.9	1,455.2	1,421.0	1,876.6	1,832.3
Idaho	76.4	71.0	147.1	142.1	379.6	369.7	1,313.0	1,291.8	1,745.2	1,718.5
Illinois	3,569.8	2,924.1	6,394.9	5,570.5	14,286.1	13,070.4	33,432.9	31,648.3	40,425.1	38,221.6
Indiana	950.5	586.8	1,759.1	1,432.3	3,409.7	2,943.3	9,820.1	9,334.9	12,384.4	11,912.7
Iowa	407.9	330.7	683.7	647.2	1,442.2	1,383.3	4,081.4	3,935.8	4,968.7	4,773.7
Kansas	401.9	301.3	582.7	534.0	1,185.1	1,128.6	3,935.9	3,770.2	5,770.3	5,230.2
Kentucky	812.3	282.1	1,541.0	547.3	2,541.0	1,314.1	5,272.0	3,928.0	6,642.2	5,070.5
Louisiana	357.4	291.8	689.2	610.7	1,639.9	1,542.3	5,486.7	5,334.5	9,227.0	8,725.5
Maine	117.5	107.8	192.9	183.4	470.4	451.2	1,144.3	1,111.0	1,545.3	1,506.8
Maryland[c]	1,068.1	842.1	1,937.5	1,652.3	5,425.3	4,951.9	13,111.1	12,470.9	17,025.6	16,364.1
Massachusetts	1,232.0	1,063.6	2,209.8	2,001.6	5,455.4	5,059.8	11,311.7	10,898.6	16,487.1	16,057.2
Michigan	2,564.5	1,876.0	5,010.8	3,586.9	13,871.7	11,201.4	26,664.1	25,528.0	26,721.5	25,844.7
Minnesota	669.0	573.8	1,291.9	1,174.0	3,195.7	3,021.1	10,353.7	10,035.1	13,630.0	13,294.3
Mississippi	100.7	91.6	193.1	176.7	619.6	574.0	1,755.6	1,702.8	2,814.0	2,723.9
Missouri	1,095.2	892.3	1,915.9	1,672.6	4,782.8	4,342.7	11,581.5	10,973.5	14,857.4	14,165.2
Montana	78.9	72.1	145.0	136.1	273.2	257.6	828.4	792.9	1,227.9	1,163.1
Nebraska	276.2	224.4	484.8	430.2	1,031.8	937.1	2,976.0	2,833.6	3,939.1	3,800.2
Nevada	38.1	33.7	114.9	101.3	351.4	330.6	1,471.3	1,430.8	2,047.1	2,003.3
New Hampshire	71.5	63.8	152.8	146.3	447.7	432.7	1,286.7	1,234.3	1,883.7	1,820.3
New Jersey	1,151.1	937.9	2,442.8	2,114.8	6,670.0	6,081.0	16,775.4	16,061.0	22,107.7	21,097.5
New Mexico	55.4	50.5	177.7	170.0	367.9	351.0	1,240.4	1,206.9	1,910.7	1,824.1
New York	7,427.2	6,260.5	15,433.2	13,634.8	33,245.3	31,149.5	51,800.4	50,004.2	69,717.2	66,207.1

(Continued)

114. Federal Internal Revenue Collections by State[a]—Continued

Selected Fiscal Years 1949-1982

(Millions)

State	1949		1959		1969		1979		1982	
	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes
North Carolina	1,166.7	423.7	1,983.7	875.0	4,065.6	2,801.4	8,936.4	7,427.8	11,361.0	9,729.9
North Dakota	61.7	58.0	95.6	92.5	201.8	193.8	761.0	731.8	1,157.1	1,079.7
Ohio	2,626.3	2,148.0	5,047.4	4,405.8	12,407.0	11,317.0	27,411.8	25,920.4	33,428.0	30,803.0
Oklahoma	418.8	337.3	809.8	596.7	1,598.2	1,262.5	5,029.8	4,611.1	11,956.7	8,867.7
Oregon	298.8	275.8	491.9	468.6	1,288.3	1,238.6	4,863.9	4,676.1	5,218.3	5,063.6
Pennsylvania	3,213.4	2,578.4	5,392.8	4,607.5	11,110.9	10,007.3	24,948.8	23,712.1	34,005.7	31,140.8
Rhode Island	214.8	194.4	311.3	282.9	891.3	852.9	1,826.2	1,783.9	2,222.9	2,190.0
South Carolina	205.0	191.5	287.6	272.6	963.1	931.4	3,030.6	2,959.5	4,181.9	4,098.1
South Dakota	64.1	58.2	107.6	103.8	218.8	208.7	671.0	645.2	877.7	848.9
Tennessee	333.2	295.7	644.7	605.4	1,868.1	1,788.4	5,669.7	5,447.1	7,324.6	7,073.8
Texas	1,381.2	1,218.9	2,682.5	2,413.8	7,615.5	6,624.4	29,862.5	27,766.3	50,159.4	42,647.9
Utah	90.7	76.7	217.1	199.8	434.7	415.0	1,607.7	1,571.7	2,301.9	2,228.7
Vermont	40.7	36.2	78.1	70.6	211.6	202.5	508.6	496.2	740.1	726.8
Virginia	770.3	393.4	1,231.5	843.3	2,829.1	2,250.5	7,626.9	6,761.7	10,870.1	9,415.5
Washington	488.8	438.4	970.3	891.4	2,472.3	2,296.7	7.629.4	7,302.0	9,844.5	9,536.7
West Virginia	242.7	219.8	308.0	287.4	630.1	595.6	1,770.7	1,708.7	2,321.0	2,245.1
Wisconsin	788.2	629.9	1,409.5	1,241.9	3,353.7	3,070.3	8,777.3	8,366.1	10,795.4	10,330.3
Wyoming	38.8	35.0	77.8	69.1	145.5	129.6	640.6	593.0	1,121.2	945.6
Alaska (territory)	18.2	16.5	–	–	–	–	–	–	–	–
Hawaii (territory)	91.2	81.8	175.2	163.5	–	–	–	–	–	–
Other[d]	2.3	(e)	970.8	874.3	1,103.7	971.0	3,276.5	3,145.8	4,166.1	3,999.5

[a] Collections in various states do not necessarily indicate the actual Federal tax burden on the residents of each state. For estimated tax burden by state, see Table 134.

[b] Excludes collections outside of states recognized as of fiscal year.

[c] Includes District of Columbia.

[d] Includes Puerto Rico, Canal Zone, Philippine Islands, other foreign countries, and undistributed.

[e] Less than $50,000.

Source: Treasury Department.

115. Federal Individual Income Tax: Combined Normal and Surtax Rates

Selected Income Years 1913-1984[a]

Taxable income[b]	1913-1915	1916	1917	1918	1919-1921	1922, 1923[c]	1925, 1931[d]	1932, 1933	1934, 1935	1936-1939	Taxable income[b]
Under 2	–	–	–	–	–	–	–	–	–	4%	Under 2
2- 4	–	–	2%	6%	4%	4%	–	4%	4%	4	2- 4
4- 5	1%	2%	4	6	4	4	1-1/2%	4	8	8	4- 5
5- 6	1	2	5	7	5	4	1-1/2	4	8	8	5- 6
6- 7.5	1	2	5	14	10	9	1-1/2	9	9	9	6- 7.5
7.5- 8	1	2	6	14	10	9	1-1/2	9	9	9	7.5- 8
8- 10	1	2	6	15	11	9	3	9	10	10	8- 10
10- 12	1	2	7	16	12	10	4	10	11	11	10- 12
12- 14	1	2	7,8	17	13	11	6	11	12	12	12- 14
14- 16	1	2	8,9	18	14	12	7	12	13	13	14- 16
16- 18	1	2	9	19	15	13	8	13	15	15	16- 18
18- 20	1	2	9	20	16	14	9	14	17	17	18- 20
20- 22	2	3	12	21	17	16	10	16	19	19	20- 22
22- 26	2	3	12	22, 23	18, 19	17, 18	11, 12	17, 18	21	21	22- 26
26- 28	2	3	12	24	20	19	12	19	23	23	26- 28
28- 30	2	3	12	25	21	20	13	20	23	23	28- 30
30- 32	2	3	12	26	22	21	13	21	23	23	30- 32
32- 36	2	3	12	27, 28	23, 24	23	14	23	25	25	32- 36
36- 40	2	3	12	29, 30	25, 26	24, 25	15	24, 25	25, 28	25, 28	36- 40
40- 44	2	4	16	31, 32	27, 28	26, 27	16	26, 27	28	28	40- 44
44- 48	2	4	16	33, 34	29, 30	28, 29	17	28, 29	31	31	44- 48
48- 52	2, 3	4	16	35, 36	31, 32	30, 31	18	30, 31	31, 34	31, 35	48- 52
52- 56	3	4	16	37, 38	33, 34	32, 33	19	32, 33	34	35	52- 56
56- 60	3	4	16	39, 40	35, 36	34, 35	20	34, 35	73	39	56- 60
60- 66	3	5	21	41-43	37-39	36-38	21, 22	36-38	37, 40	39, 43	60- 66
66- 70	3	5	21	44, 45	40, 41	39, 40	22	39, 40	40, 43	43, 47	66- 70
70- 74	3	5	21	46, 47	42, 43	41, 42	23	41, 42	43	47	70- 74
74- 76	3, 4	5	21	48	44	43	23	43	46	51	74- 76
76- 80	4	5	21	49, 50	45, 46	44, 45	23	44, 45	46	51	76- 80
80- 86	4	6	26	51-53	47-49	46-48	24	46-48	49	55	80- 86
86- 90	4	6	26	45, 55	50, 51	49, 50	24	49, 50	49	55	86- 90
90- 96	4	6	26	56-58	52-54	51-53	24	51-53	54	59	90- 96
96- 100	4	6	26	59, 60	55, 56	54, 55	24	54, 55	54	59	96- 100
100- 150	5	7	31	64	60	56	25	56	56	62	100- 150
150- 200	5	8	35	68	64	57	25	57	57	64	150- 200
200- 300	5, 6	9, 10	41, 46	72	68	58	25	58	58	66, 68	200- 300
300- 500	6	11	50	75	71	58	25	59, 60	59, 60	70, 72	300- 500
500- 1,000	7	12	54, 59	76	72	58	25	61, 62	61, 62	74, 76	500- 1,000
1,000- 1,500	7	13	65	77	73	58	25	63	63	77	1,000- 1,500
Over 1,500	7	14, 15	66, 67	77	73	58	25	63	63	77-79	Over 1,500

(Continued)

115. Federal Individual Income Tax: Combined Normal and Surtax Rates—Continued

Selected Income Years 1913-1984[a]

Taxable income[b]	1941	1944, 1945	1952, 1953	1954-1963	1964	1965-1976[e]	1977, 1978	1979-1981[f]	1982	1983	1984	Taxable income[b]
Under .5	10%	23%	22.2%	20%	16.0%	14%	—	—	—	—	—	Under .5
.5- 1	10	23	22.2	20	16.5	15	—	—	—	—	—	.5- 1
1- 1.5	10	23	22.2	20	17.5	16	—	—	—	—	—	1- 1.5
1.5- 2	10	23	22.2	20	18	17	0, 14%	0, 14%	0,12%	0,11%	0,11%	1.5- 2
2- 4	13	25	24.6	22	20	19	14-19	14-18	12-16	11-15	11-14	2- 4
4- 6	17	29	29	26	23.5	22	19, 22	18, 21	16, 19	15, 17	14,16	4- 6
6- 8	21	33	34	30	27	25	22, 25	21	19	17	16	6- 8
8- 10	25	37	38	34	30.5	28	25, 28	24	22	19	18	8- 10
10- 12	29	41	42	38	34	32	28, 32	24, 28	22, 25	19, 23	18, 22	10- 12
12- 14	33	46	48	43	37.5	36	32, 36	28, 32	25, 29	23, 26	22, 25	12- 14
14- 16	36	50	53	47	41	39	36, 39	32, 37	29, 33	26, 30	25, 28	14- 16
16- 18	39	53	56	50	44.5	42	39, 42	37, 43	33, 39	30, 35	28, 33	16- 18
18- 20	42	56	59	53	47.5	45	42, 45	43	39	35	33	18- 20
20- 22	45	59	62	56	50.5	48	45, 48	43	39	35	33	20- 22
22- 26	48	62	66	59	53.5	50	48, 50	43, 49	39, 44	35, 40	33, 38	22- 26
26- 32	51	65	67	62	56	53	50, 53	49, 54	44, 49	16, 44	38, 42	26- 32
32- 38	54	68	68	65	58.5	55	53, 55	54	49	44	42	32- 38
38- 44	57	72	72	69	61	58	55, 58	54, 59	49, 50	44, 48	42, 45	38- 44
44- 50	59	75	75	72	63.5	60	58, 60	59	50	48	45	44- 50
50- 60	61	78	77	75	66	62	60, 62	59, 64	50	48, 50	45, 49	50- 60
60- 70	63	81	80	78	68.5	64	62, 64	64	50	50	49	60- 70
70- 80	65	84	83	81	71	66	64, 66	64	50	50	49	70- 80
80- 90	67	87	85	84	73.5	68	66, 68	64, 68	50	50	49, 50	80- 90
90- 100	68	90	88	87	75	69	68, 69	68	50	50	50	90- 100
100- 150	69	92	90	89	76.5	70	69, 70	68, 70	50	50	50	100- 150
150- 200	70	93	91	90	76.5	70	70	70	50	50	50	150- 200
200- 300	71, 73	94	92	91	77	70	70	70	50	50	50	200- 300
300- 500	75, 76	94	92	91	77	70	70	70	50	50	50	300- 500
500- 1,000	77, 78	94[g]	92[g]	91[g]	77	70	70	70	50	50	50	500- 1,000
Over 1,000	79-81	94[g]	92[g]	91[g]	77	70[g]	70	70	50	50	50	Over 1,000

[a] For income years 1942, 1943, 1946-51, see previous edition of *Facts and Figures on Government Finance.* Before 1934 all net income was subject to surtax; for 1934 and later years, net income less personal exemptions and credits for dependents was subject to surtax. For this table, in the years before 1934, normal tax rates were added to the surtax by including in "taxable income" for normal tax the exemptions for a married couple with one child. Beginning in 1948, joint returns, in effect, double the tax on one-half of the taxable income, each half taxed at the rates shown in the table. In 1954, these income-splitting provisions were extended to a surviving spouse with dependent children. Special rates, not shown in the table, were provided for heads of households beginning in 1952 and for single persons beginning in 1971.

[b] Thousands of dollars.

[c] The tax for 1923, computed at these rates, was reduced 25% by credit or refund under the Revenue Act of 1924.

[d] Normal tax rates for 1929 were reduced by one percentage point by Joint Resolution of Congress, No. 133, approved by the President on December 16, 1929.

[e] Excludes effect of surtax of 7.5%, 10%, and 2.5% in 1968, 1969, and 1970, respectively.

[f] For 1981, tax liability was reduced for all brackets by 1.25 percent under the Economic Recovery Tax Act of 1981.

[g] The maximum effective rates of the income tax on net income were as follows: 1944 and 1945, 90%; 1946 and 1947, 85.5%; 1948 and 1949, 77%; 1950, 80%; 1951, 87.2%; 1952 and 1953, 88%. Under the Internal Revenue Code of 1954, the maximum was 87% of taxable income. Maximum marginal tax rate on earned income was 60% in 1971 and 50% thereafter, under the Tax Reform Act of 1969. Maximum marginal tax rate on all taxable income is 50% under the Economic Recovery Tax Act of 1981.

Source: Commerce Clearing House, and Treasury Department.

120. Relationship of Personal Income and Taxable Income

Selected Calendar Years 1950-1981

(Billions)

Item	1950	1960	1970	1981
Personal income	$226.1	$399.7	$801.3	$2,415.8
Deduct: Portion of personal income not included in adjusted gross income	32.9	72.8	172.8	659.2
Transfer payments	14.6	27.0	73.0	297.1
Other labor income	3.5	11.0	31.4	138.4
Income in kind and imputed income	9.4	20.3	38.2	59.7
Other types of personal income	5.3	14.6	30.2	164.0
Add: Portion of adjusted gross income not included in personal income	9.0	19.5	49.2	182.3
Employee and self-employed persons' contributions for social insurance	2.9	9.3	28.0	104.9
Net gain from sale of assets	2.9	5.3	9.0	29.6
Other types of income[a]	3.3	4.9	12.2	47.7
Equals: Adjusted gross income of all individuals, estimated from personal income	202.3	346.4	677.7	1,938.9
Less: Difference between BEA and IRS estimates of adjusted gross income[b]	23.1	30.9	46.0	159.6
Equals: Adjusted gross income reported on individual returns[c]	179.1	315.5	631.7	1,779.4
Less: Adjusted gross income reported on non-taxable returns[c]	20.6	18.3	21.4	53.7
Equals: Adjusted gross income reported on taxable returns[c]	158.5	297.2	610.3	1,725.7
Less: Deductions on taxable returns	19.0	44.5	102.6	–
(a) Standard deductions	10.1	11.7	18.4	–
(b) Itemized deductions	8.9	32.8	84.1	146.3[d]
Less: Exemptions on taxable returns	55.2	81.2	107.0	191.1
Plus: Tax preferences adjustment	–	–	.1	([e])
Plus: Unused zero-bracket amount	–	–	–	([e])
Equals: Taxable income on taxable returns	84.3	171.5	400.9	1,388.3

[a] Largely taxable private pensions.
[b] Department of Commerce, Bureau of Economic Analysis; and Internal Revenue Service estimates.
[c] Net of deficits.
[d] Excess itemized deductions only, i.e., total itemized deductions less the zero-bracket amount.
[e] Included in taxable income.

Source: Department of Commerce, Bureau of Economic Analysis; and Treasury Department, Internal Revenue Service.

123. Federal Individual Income Tax Returns and Related Data by State

Income Year 1981

(Dollar Amounts in Millions, except Averages)

State	Number of returns (thousands)		Adjusted gross income	Taxable income	Total tax liability		
						Average	
	With tax liability	With no tax liability			Amount	Per taxable return	Per capita[a]
Total[b]	76,682	18,603	$1,779,359	$1,415,616	$285,850	$3,728	$1,244
Alabama	1,068	330	22,939	18,035	3,275	3,067	835
Alaska	180	17	4,971	4,172	970	5,398	2,331
Arizona	921	228	20,484	15,870	3,049	3,311	1,092
Arkansas	615	206	12,266	9,772	1,720	2,797	750
California	8,469	2,002	208,838	157,688	32,476	3,835	1,341
Colorado	1,130	211	26,291	20,843	4,238	3,749	1,424
Connecticut	1,214	234	30,841	25,275	5,708	4,700	1,820
Delaware	225	33	5,061	4,070	838	3,723	1,403
Florida	3,467	867	76,190	60,900	12,606	3,636	1,242
Georgia	1,729	455	36,598	28,766	5,374	3,108	966
Hawaii	345	91	7,906	6,019	1,144	3,312	1,169
Idaho	280	81	5,815	4,589	814	2,910	849
Illinois	3,966	860	96,607	78,884	16,805	4,237	1,468
Indiana	1,724	474	39,541	32,557	6,426	3,728	1,172
Iowa	912	266	20,770	16,907	3,181	3,487	1,092
Kansas	807	196	18,735	15,332	3,083	3,820	1,293
Kentucky	1,027	284	21,735	17,253	3,204	3,119	874
Louisiana	1,286	346	30,321	25,055	5,277	4,104	1,229
Maine	364	99	7,064	5,609	964	2,651	852
Maryland	1,603	258	38,175	29,921	6,181	3,857	1,451
Massachusetts	2,118	445	47,586	38,017	7,759	3,663	1,344
Michigan	2,894	713	70,904	56,125	11,250	3,888	1,221
Minnesota	1,363	378	31,515	24,886	4,773	3,503	1,160
Mississippi	637	231	13,049	10,349	1,856	2,916	732
Missouri	1,576	402	34,882	28,279	5,567	3,532	1,127
Montana	252	82	5,349	4,305	773	3,067	972
Nebraska	518	147	11,072	9,166	1,659	3,203	1,052
Nevada	338	68	7,538	6,075	1,274	3,766	1,506
New Hampshire	339	80	7,415	6,035	1,164	3,436	1,242
New Jersey	2,733	533	68,105	54,677	11,793	4,315	1,589
New Mexico	405	131	8,775	6,976	1,292	3,190	969
New York	5,892	1,292	143,134	110,123	[illegible]229	3,942	1,320
North Carolina	1,830	549	37,899	29,678	5,289	2,890	889
North Dakota	200	76	4,537	3,828	706	3,530	1,069
Ohio	3,685	771	82,053	66,717	13,236	3,592	1,226
Oklahoma	990	268	23,413	19,079	3,929	3,967	1,266
Oregon	813	275	19,123	14,691	2,772	3,409	1,041
Pennsylvania	3,996	878	88,911	72,484	14,362	3,595	1,209
Rhode Island	333	75	6,848	5,458	1,015	3,046	1,063
South Carolina	964	242	19,102	14,972	2,614	2,711	824
South Dakota	191	86	4,036	3,317	561	2,934	814
Tennessee	1,312	442	28,314	22,589	4,232	3,226	915
Texas	4,947	1,197	122,307	100,574	22,249	4,498	1,511
Utah	420	131	9,787	7,155	1,272	3,030	839
Vermont	171	42	3,312	2,643	467	2,732	906
Virginia	1,846	412	43,136	34,152	6,865	3,719	1,265
Washington	1,510	292	35,728	29,318	6,016	3,985	1,425
West Virginia	518	153	11,782	9,299	1,774	3,425	912
Wisconsin	1,534	43[illegible]	35,464	28,665	5,229	3,409	1,103
Wyoming	177	39	4,445	3,705	786	4,436	1,603
District of Columbia	247	70	6,012	4,641	1,058	4,275	1,671

[a] Per capita figures by state based on resident population as of July 1, 1981. Per capita figures for U.S. based on total population as of July 1, 1981.

[b] Total includes returns with addresses outside the United States.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

124. Median Incomes, before and after Direct Federal Taxes and Inflation

Calendar Years 1959-1982

Year	Median family income[a]	Direct Federal taxes			After-tax income	
		Income tax[b]	Social Security	Total	Current dollars	1969 dollars[c]
1959	$5,661	$475	$120	$595	$5,066	$6,372
1960	5,847	501	144	645	5,202	6,440
1961	6,051	534	144	678	5,373	6,585
1962	6,202	558	150	708	5,494	6,659
1963	6,469	599	174	773	5,696	6,820
1964	6,724	539	174	713	6,011	7,104
1965	6,914	515	174	689	6,225	7,357
1966	7,463	597	277	874	6,589	7,655
1967	7,883	658	290	948	6,935	7,834
1968	8,444	802	343	1,145	7,299	8,015
1969	9,277	958	374	1,332	7,945	7,945
1970	9,750	939	374	1,313	8,437	7,967
1971	10,314	933	406	1,339	8,975	8,122
1972	11,152	982	468	1,450	9,702	8,503
1973	11,895	1,098	632	1,730	10,165	8,387
1974	13,004	1,267	761	2,028	10,976	8,161
1975	14,156	1,172	825	1,997	12,159	8,283
1976	15,016	1,388	878	2,266	12,750	8,210
1977	15,949	1,466	933	2,399	13,550	8,197
1978	17,318	1,717	1,048	2,765	14,553	8,176
1979	19,048	1,881	1,168	3,049	15,999	8,080
1980	20,586	2,143	1,262	3,405	17,181	7,644
1981	21,462	2,267	1,427	3,694	17,768	7,162
1982	22,900[d]	2,338	1,534	3,872	19,028	7,227

[a] Median income for all families with one earner employed full-time, year-round.

[b] Married couple filing joint return, two children.

[c] Adjusted by Consumer Price Index.

[d] Estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

125. Federal Corporation Income Tax Data[a]

Selected Income Years 1939-1979[b]

Item	1939	1949	1959	1969	1979
	Thousands				
Total number of returns	470	615	1,074	1,659	2,257
Returns with net income	199	385	671	1,046	1,586
Returns with no net income	270	230	404	613	970
	Millions				
Total compiled receipts	$132,878	$393,450	$816,800	$1,680,483	$5,598,689
Returns with net income	105,658	350,169	719,416	1,461,061	4,890,972
Returns with no net income	27,220	43,281	97,384	219,422	707,717
Total net income	6,735	28,195	46,797	80,219	284,616
Returns with net income	8,827	30,577	51,651	93,433	321,650
Returns with no net income (deficit)	2,092	2,382	4,854	13,214	37,034
Total dividends paid[c]	5,747	9,569	16,242	32,951	86,614
Returns with net income	5,562	9,409	15,797	31,827	82,396
Returns with no net income	184	160	445	1,124	4,218
Total tax liability	1,232	9,817	22,525	33,477	65,888[d]

[a] Active corporations only.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Dividends paid in cash and assets other than own stock.

[d] Amount due after deduction of investment tax credit of $14,635 million and foreign tax credit of $36,827 million.

Source: Treasury Department.

118. Federal Individual Income Tax Data

Selected Calendar Years 1960-1981[a]

(Dollar Figures in Millions)

Item	1960	1965	1970	1975	1979	1980	1981
Number of returns (000)	61,028	67,596	74,280	82,229	92,694	93,902	95,285
Adjusted gross income[b]	$315,466	$429,201	$631,693	$947,785	$1,465,395	$1,613,731	$1,779,359
Itemized deductions	35,313	50,739	88,178	122,261	184,169	218,028	255,371
Exemptions	105,183	114,445	127,531	159,141	223,892	227,569	230,898
Taxable income	171,628	255,082	401,154	595,493	1,157,248	1,279,985	1,415,616
Total statutory adjustments	n.a.	3,143	7,665	15,102	24,778	28,614	31,466
Income tax liability	39,464	49,530	83,909	124,526	214,495	250,341	285,850
Sources of adjusted gross income:							
Salaries and wages	257,918	347,150	531,884	795,399	1,229,251	1,349,843	1,489,234
Business and profession[c]	21,072	24,588	30,554	39,421	56,564	55,129	53,611
Farm[c]		3,365	2,789	3,563	2,124	-1,792	-7,432
Partnership[c]	8,966	10,606	10,900	10,751	12,449	9,429	2,075
Small business corporations[c]			1,738	2,060	2,232	671	-445
Sales of capital assets[c]	5,300	10,181	9,007	14,072	28,448	29,660	29,281
Sales of property other than capital assets[c]	-83	-39	-110	136	961	76	334
Dividends after exclusion	9,530	12,961	15,807	21,892	33,483	36,761	177,711[d]
Interest received	5,057	11,296	22,021	43,434	73,875	102,009	
Pensions and annuities	1,617	3,568	7,879	20,887	37,347	43,340	52,080
Rents[c]	2,728	2,454	2,426	3,433	1,832	200	-2,102
Royalties[c]	584	621	806	1,769	3,009	3,905	5,623
Estates and trusts[c]	635	5,592	1,449	2,554	3,780	4,560	3,875
State income tax refunds	2,474		2,206	1,450	3,239	3,630	5,735[e]
Alimony				725	1,440	1,422	
Unemployment compensation	–	–	–	–	994	2,082	
Other income less loss[f]				1,340	856	-579	
Tax credits	445	615	370	8.070	6,780	7,216	11,430
Additional tax for tax preferences	–	–	122	144	1,175	1,265	1,617

[a] Data are preliminary.

[b] Adjusted gross income less deficit.

[c] Net gain, net income, or net profit minus net loss.

[d] Dividends and interest after exclusion.

[e] Includes $2,317 million in unemployment compensation included in adjusted gross income.

[f] Includes such items as prizes, awards, sweepstakes winnings, gambling profits, etc.

Source: Treasury Department.

119. Income and Tax Liability on Federal Individual Income Tax Returns by Income Class[a]

Selected Years 1916-1981

(Dollar Amounts in Millions)

Year	Under $10,000[b]			$10,000 under $50,000			$50,000 under $100,000			$100,000 and over		
	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability
1916	307,702	$1,662	$7	104,614	$2,058	$23	10,452	$723	$16	6,633	$1,856	$127
1918	4,265,508	11,540	238	145,111	2,715	273	9,996	680	147	4,499	990	470
1920	7,033,824	18,343	264	210,378	3,856	327	12,093	810	164	3,649	727	321
1924	7,109,980	18,896	76	238,277	4,455	187	15,816	1,067	137	5,715	1,238	304
1928	3,688,730	12,553	36	338,937	6,364	219	27,207	1,858	194	15,977	4,451	714
1933	3,621,420	8,399	72	94,066	1,742	107	6,021	401	57	2,051	467	138
1939	7,424,307	18,459	174	196,699	3,497	305	9,272	618	147	2,921	618	302
1944	46,286,469	102,539	10,763	595,948	10,719	3,432	28,963	1,926	1,022	8,210	1,531	999
1948	50,533,412	137,390	8,918	1,143,280	20,210	3,768	52,725	3,516	1,247	16,280	3,057	1,509
1952	54,311,136	179,337	17,682	1,712,673	29,085	6,534	65,403	4,341	1,811	17,677	3,324	1,776
1954	54,177,685	188,191	16,716	2,039,909	33,830	6,537	70,400	4,656	1,709	18,710	3,559	1,704
1956	55,686,142	210,254	19,604	3,000,654	47,977	8,957	89,170	5,905	2,129	22,877	4,447	2,042
1958	54,875,502	214,354	20,005	3,711,028	57,479	10,319	91,715	6,050	2,107	22,679	4,283	1,905
1960	55,274,088	226,825	21,636	5,192,825	78,132	13,441	101,272	6,661	2,273	24,523	4,940	2,113
1962	55,210,606	233,407	22,680	6,931,263	102,993	17,244	121,552	7,984	2,685	27,174	5,477	2,294
1964	55,465,669	242,683	20,613	9,281,886	137,629	20,383	159,229	10,463	3,204	36,501	7,437	2,953
1966	56,752,667	250,363	20,667	13,136,210	194,840	26,969	218,382	14,380	4,229	53,166	10,689	4,223
1968	55,277,521	245,422	22,635	18,067,170	273,931	40,762	301,794	19,983	6,205	82,223	16,969	7,036
1970	50,611,101	230,611	20,294	23,240,062	363,603	51,269	350,978	23,107	6,646	77,690	14,372	5,700
1971	48,598,527	221,769	17,030	25,482,168	408,033	54,331	404,692	26,695	7,314	91,020	17,123	6,733
1972	48,139,166	218,131	15,469	28,835,251	474,360	61,389	483,677	31,983	8,528	114,636	21,501	8,190
1973	47,619,350	212,338	15,505	32,340,931	551,350	73,170	596,663	39,382	10,367	135,643	24,077	9,040
1974	47,353,290	210,788	15,965	35,119,936	619,018	84,184	700,528	46,275	12,232	166,436	29,502	11,225
1975	44,854,767	199,922	11,926	36,407,204	663,711	87,002	781,406	51,551	13,362	185,955	32,601	12,236
1976	43,828,707	197,134	10,997	39,666,745	754,441	99,070	948,034	62,416	16,257	226,903	39,905	15,478
1977	42,605,454	192,279	9,117	42,609,849	841,847	112,170	1,140,784	74,932	19,392	278,553	49,434	19,119
1978	41,821,473	191,392	9,504	46,124,857	952,059	130,578	1,471,406	96,283	24,380	353,815	62,713	23,770
1979	40,528,425	188,206	8,952	49,824,396	1,069,617	143,811	1,889,878	123,163	29,811	451,603	84,409	31,921
1980	38,426,526	173,545	8,479	52,346,752	1,169,791	163,232	2,568,427	165,928	39,758	560,764	104,468	38,872
1981	36,274,740	162,194	8,039	54,871,125	1,271,184	181,766	3,472,117	221,152	51,495	666,831	124,829	44,550

[a] Income shown is adjusted gross income for 1944-1981 and net income for 1916-1943. Includes data for fiduciary returns for 1916-1939. Nontaxable returns are included throughout.

[b] Prior to 1944, the major influence on the number of returns, etc., in this income class is the level of personal exemptions and filing requirements. The history of personal exemptions is shown in Table 113.

Source: Treasury Department.

121. Relationship of Federal Individual Income Tax to Alternative Measures of Income

Calendar Years 1948-1980

(Dollar Figures in Billions)

Calendar year	Personal income	Adjusted gross income[a]	Individual income tax base		Income tax after credits			
			Amount	As percent of personal income	Amount	As percent of Personal income	As percent of Adjusted gross income	As percent of Tax base
1948	$209.0	$142.1	$74.7	35.7	$15.4	7.4	10.8	20.6
1949	206.4	138.6	71.6	34.7	14.5	7.0	10.5	20.3
1950	227.2	158.5	84.3	37.1	18.4	8.1	11.6	21.8
1951	254.9	183.2	97.1	38.1	24.2	9.5	13.2	24.9
1952	271.8	196.6	107.4	39.5	27.8	10.2	14.1	25.9
1953	287.7	210.5	115.5	40.1	29.4	10.2	14.0	25.5
1954	289.6	209.7	115.2	39.8	26.7	9.2	12.7	23.2
1955	310.3	229.6	127.9	41.2	29.6	9.5	12.9	23.1
1956	332.6	249.6	141.4	42.5	32.7	9.8	13.1	23.1
1957	351.0	262.2	149.2	42.5	34.4	9.8	13.1	23.1
1958	361.1	262.2	149.2	41.3	34.3	9.5	13.1	23.0
1959	384.4	287.8	166.4	43.3	38.6	10.0	13.4	23.2
1960	402.3	297.2	171.5	42.6	39.5	9.8	13.3	23.0
1961	417.8	311.3	181.6	43.5	42.2	10.1	13.6	23.2
1962	443.6	330.6	195.0	44.0	44.9	10.1	13.6	23.0
1963	466.2	350.4	208.6	44.7	48.2	10.3	13.8	23.1
1964	499.2	376.0	229.3	45.9	47.2	9.5	12.6	20.6
1965	540.7	409.3	254.3	47.0	49.5	9.2	12.1	19.5
1966	588.2	450.2	285.5	48.5	56.1	9.5	12.5	19.6
1967	630.0	487.4	314.3	49.9	62.9	10.0	12.9	20.0
1968	690.6	538.3	352.0	51.0	76.6	11.1	14.2	21.8
1969	754.7	588.2	388.2	51.4	86.6	11.5	14.7	22.3
1970	811.1	610.3	400.9	49.4	83.8	10.3	13.7	20.9
1971	868.4	651.3	413.4	47.6	85.2	9.8	13.1	20.6
1972	951.4	717.4	444.6	46.7	93.4	9.8	13.0	21.0
1973	1,065.2	799.7	510.6	47.9	107.9	10.1	13.5	21.1
1974	1,168.6	880.4	572.4	49.0	123.5	10.6	14.0	21.6
1975	1,265.0	898.3	590.4	46.7	124.4	9.8	13.8	21.1
1976	1,391.2	1,004.4	669.4	48.1	140.8	10.1	14.0	21.0
1977	1,540.4	1,097.7	905.9	58.8	158.5	10.3	14.4	17.5
1978	1,732.7	1,241.2	1,027.3	59.3	186.7	10.8	15.0	18.2
1979	1,951.2	1,402.3	1,127.5	57.8	213.3	10.9	15.2	18.9
1980	2,160.4	1,556.1	1,252.0	58.0	249.1	11.5	16.0	19.9

[a] Individual returns with tax liability.

Source: Treasury Department, Department of Commerce, and Tax Foundation computations.

122. Federal Individual Income Tax Generated at Each Tax Rate

Income Year 1980

Tax rate[a]	Taxable income bracket[b] (thousands)	Number of returns with any tax at rate[c] (thousands)	Tax base taxed at rate (millions)	Tax generated at rate (millions)	Percent of total returns	Percent of total tax base	Percent of total tax	Cumulative percent		
								Total tax base from lowest bracket	Total tax from lowest bracket	Total tax from highest bracket
Zero	$0 - $1.7	88,105	$234,840	–	100.00	18.47	0.00	18.47	0.00	100.00
14	1.7 - 2.75	76,121	124,734	$17,463	86.40	9.81	6.83	28.28	6.83	100.00
16	2.75- 3.8	69,129	111,623	17,860	78.46	8.78	6.98	37.06	13.81	93.17
18	3.8 - 5.95	62,815	193,011	34,742	71.30	15.18	13.58	52.24	27.39	86.19
21	5.95- 8.0	62,026	171,254	35,348	70.40	13.47	13.82	65.71	41.21	72.61
24	8.0 - 10.1	39,697	119,879	28,626	45.06	9.43	11.19	75.14	52.40	58.79
28	10.1 - 12.3	27,061	83,261	22,988	30.71	6.55	8.99	81.69	61.39	47.60
32	12.3 - 14.95	18,812	67,894	21,427	21.35	5.34	8.38	87.03	69.77	38.61
37	14.95- 17.6	11,275	43,747	15,822	12.80	3.44	6.19	90.47	75.96	30.23
43	17.6 - 22.9	6,127	37,809	16,038	6.95	2.97	6.27	93.44	82.23	24.03
49	22.9 - 30.0	3,227	25,449	12,313	3.66	2.00	4.82	95.44	87.05	17.77
50	(d)	468	23,983	11,992	.53	1.89	4.69	97.34	91.74	12.95
54	30.0 - 42.8	767	9,120	4,925	.87	.72	1.93	98.06	93.67	8.26
59	42.8 - 54.7	497	5,706	3,300	.56	.45	1.29	98.50	94.96	6.33
64	54.7 - 81.2	295	5,830	3,717	.33	.46	1.45	98.96	96.41	5.04
68	81.2 - 107.7	118	2,818	1,916	.13	.22	.75	99.18	97.16	3.59
70	107.7 and over	79	10,376	7,264	.09	.82	2.84	100.00	100.00	2.84
0-70	All brackets	88,105	1,271,335	255,740	100.00	100.00	100.00	–	–	–

[a] Data for heads of households and unmarried individuals at intervening rates are combined with data in brackets for next higher rate.

[b] For married persons filing separately; multiply by two for joint returns. Brackets for tax rates shown are higher for unmarried individuals and heads of households.

[c] Most returns have a tax base taxed at more than one rate. For example, a married couple's taxable income (adjusted gross income minus exemptions and deductions in excess of $3,400) of $7,600 in 1980 was taxed as follows: first $3,400 is taxed at zero rate (=$0), next $2,100 at 14% (=$294), next $2,100 at 16% (=$336); the total tax is $630.

[d] Maximum rate on "earned" income.

Source: Treasury Department, Internal Revenue Service. Percentage computations by Tax Foundation.

128. Federal Excise Tax Collections by Type of Tax

Selected Fiscal Years 1949-1982

(Thousands)

Type of tax	1949	1959	1969	1982
Total	$7,578,846	$10,759,549	$15,542,787	$36,779,428
Alcohol taxes[a]	2,210,607	3,002,096	4,555,560	5,459,810
Distilled spirits	1,453,275	2,137,149	3,390,819	3,634,519
Wines	66,529	92,442	157,394	218,987
Beers	690,803	772,505	1,007,348	1,606,303
Tobacco taxes	1,321,875	1,806,816	2,137,585	2,539,495
Cigars	45,590	51,101	54,220	35,666
Cigarettes	1,233,577	1,738,050	2,082,106	2,499,046
Other[b]	42,708	17,666	1,259	4,783
Manufacturers' excise taxes	1,771,533	3,958,789	6,501,146	6,382,900
Gasoline	503,647	1,700,253	3,186,239	4,214,373
Lubricating oils	81,760	73,685	97,476	106,483
Passenger automobiles, bodies, etc.[c]	332,812	1,039,272	1,863,956	–
Trucks, buses, trailers, etc.[c]	136,797	215,279	589,304	652,368
Parts and accessories for automobiles, trucks, etc.[d]	120,138	166,234	81,387	232,477
Tires, tubes, and tread rubber	150,899	278,911	631,527	616,785
Fishing rods, creels, reels, etc.	–	5,589	11,904	35,011
Firearms, shells, and cartridges	10,379	13,909	33,082	58,251
Pistols and revolvers	810	2,028	6,183	30,353
Black lung, total	–	–	–	426,620
Other[e]	434,290	463,626	88	10,179
Retailers' excise taxes	449,211	408,256	224,693	628,625
Noncommercial aviation gasoline	–	–	–	422
Noncommercial aviation fuel other than gasoline	–	–	–	606
Diesel and special motor fuels	–	52,528	224,657	598,840
Other[f]	449,211	355,728	36	–
Stamp taxes[g]	72,828	133,817	1,455	–
Miscellaneous excise taxes[h]	1,752,792	383,425	1,922,890	24,813,053
Toll telephone, telegraph, radio and cable facilities, telephone service, etc.	535,911	690,435	1,316,378	919,749
Transportation of persons by air	251,389	227,044	223,687	1,154,863
Transportation of property by air	337,030	143,250	–	-117
Use of international air travel facilities	–	–	–	72
Coin-operated gaming devices	21,088	16,894	12,345	102
Sugar[i]	76,174	86,378	108,191	–
Narcotics and marihuana[a,j]	815	969	1,936	–
Firearms, transfer, and occupational taxes	11	29	119	680
Wagering[d]	–	6,787	4,682	16,647
Use tax on highway motor vehicles weighing over 26,000 pounds	–	32,532	124,273	257,329
Use tax on civil aircraft	–	–	–	547
Interest equalization	–	–	111,685	–
Foreign insurance	–	–	18,482	68,276
Exempt organizations	–	–	–	98,526
Employee pension plans	–	–	–	7,492
Windfall profits tax	–	–	–	22,035,927
Unclassified excise taxes	–	66,351	199,458	-3,044,455

[a] Including occupational taxes.
[b] Includes taxes on cigarette papers and tubes and miscellaneous tobacco collections.
[c] Taxes on passenger automobiles and light trucks repealed effective December 11, 1971. Figures reflect refunds.
[d] Repealed, except tax on truck parts, effective January 1, 1966.
[e] Includes collections on manufacturers' excise taxes repealed prior to 1969, mainly under Excise Tax Reduction Act of 1965. See footnotes Table 129. Also includes excise taxes on bows and arrows, fuel economy taxes on automobiles, and alcohol sold but not used as fuel.
[f] Repealed effective June 22, 1965. Includes taxes on jewelry, furs, toilet preparations, luggage, handbags, etc.
[g] Tax on issues and transfers of stocks and bonds repealed, effective January 1, 1966. Tax on silver bullion sales or transfers repealed, effective June 3, 1963. Tax on playing cards repealed, effective June 22, 1965.
[h] Total includes items not shown separately.
[i] Terminated effective June 30, 1975.
[j] Repealed effective May 1, 1971.
Source: Treasury Department.

129. Federal Excise Tax Rates on Selected Items

Selected Dates 1939-1983

Item taxed	December 31			April 1, 1983
	1939	1951	1964	
Liquor taxes				
Distilled spirits (per proof or wine gallon)	$2.25	$10.50	$10.50	$10.50
Still wines (per wine gallon 14% alcohol or less)[a]	5¢	17¢	17¢	17¢
Champagne and sparkling wines (per wine gallon)	40¢	$2.72	$3.40	$3.40
Fermented malt liquors (per 31 gallon barrel)	$5.00	$9.00	$9.00	$9.00
Tobacco taxes				
Cigars, large (per thousand)[b]	$2.00 to $13.50	$2.50 to $20.00	$2.50 to $20.00	8-1/2% of wholesale price to $20.00
Cigarettes (per thousand weighing not more than 3 lbs.)[c]	$3.00	$4.00	$4.00	$8.00
Tobacco (per pound)	18¢	10¢	10¢	([d])
Stamp taxes, documentary, etc.[e,f]				
Manufacturers' excise taxes[g]				
Lubricating oil (per gallon)	4¢	6¢	6¢	6¢[h]
Gasoline (per gallon)	1¢	2¢	4¢	9¢[h]
Tires used on highways and other tires (per pound, respectively)	2.25¢, 2.25¢	5¢, 5¢	10¢, 5¢	9.75¢, 4.875¢[i]
Inner tubes (per pound)	4¢	9¢	10¢	10¢[j]
Tread rubber (per pound)	–	–	5¢	5¢[k]
Trucks and buses (sale price)	2%	8%	10%	([l])
Automobiles (sale price)	3%	10%	10%	([m])
Truck parts and accessories	2%	8%	8%	([l])
"Gas Guzzler"	–	–	–	$350-$1550[n]
Coal	–	4¢	–	50¢-$1.00[o]
Sporting goods (sale price)	–	15%	10%	([p])
Firearms, shells, and cartridges (sale price)	10%	11%	11%	11%
Pistols and revolvers (sale price)	10%	11%	10%	10%
Bows and arrows	–	–	–	11%
Fishing equipment	–	10%	10%	10%
Airway user taxes				
Annual registration	–	–	–	([q])
Poundage fees (aircraft over 2500 lbs.)				
Propeller-driven (per pound)	–	–	–	([r])
Turbine-powered (per pound)	–	–	–	([s])
Highway motor vehicle use tax (for each 1,000 lbs. of gross weight over 26,000 lbs.)	–	–	$3.00	$3.00
Miscellaneous excise taxes[f]				
Local and toll telephone service and teletypewriter service (amount charged, respectively)	10¢	15%, 25%	10%, 10%	3%, 3%

(Continued)

129. Federal Excise Tax Rates on Selected Items—Continued

Selected Dates 1939-1983

Item taxed	December 31			April 1, 1983
	1939	1951	1964	
Miscellaneous excise taxes (Continued)				
Air transportation[u]				
Persons (domestic flights, amount paid)	–	15%	5%	8%[v]
Wagers (amount wagered; except pari-mutuel)	–	10%	10%	0.25%
"Windfall profit"	–	–	–	30%, 60%, 70%[w]
Deep seabed hard mineral (imputed value of resource removed)	–	–	–	3.75%
Petroleum (barrel)	–	–	–	79¢
Chemicals (per ton)	–	–	–	Various, $.22-4.87
Retailers' excise taxes[x]				
Diesel fuel (per gallon)	–	2¢	4¢	9¢[h]
Gasoline used in noncommercial aviation (per gallon)	–	–	–	12¢[h]
Jet fuel used in noncommercial aviation (per gallon)	–	–	–	14¢
Gasoline substitute fuels	–	–	–	9¢[h]
Inland waterways users fuel	–	–	–	6¢[y]

[a] On beverages of 14 to 21% alcohol content: 10¢ in 1939, 67¢ from 1951-1976; 21 to 24% alcohol content: 20¢ in 1939, $2.25 from 1951-1976; over 24% alcohol: $2.25 in 1939, $10.50 from 1951-1976.

[b] Rates graduated with wholesale prices of cigars. Small cigars (not more than 3 lbs. per thousand) have been taxed at 75¢ per thousand throughout the period.

[c] Cigarettes weighing more than 3 lbs. per thousand are currently taxed at $16.80 per thousand. Rates scheduled to revert to $4.00 and $8.40 September 30, 1985.

[d] Repealed effective January 1, 1966. Prior to repeal, rate was 10¢ per pound.

[e] Taxes on issuance and transfer of stocks and bonds expired January 1, 1968.

[f] Taxes on playing cards repealed effective June 22, 1965.

[g] Taxes on ordinary matches; musical instruments; records; phonographs; electric, gas, and oil appliances; photographic film in rolls; radios, televisions, and air conditioners; fountain pens, mechanical pencils, and mechanical lighters repealed effective June 22, 1965. Taxes on electric light bulbs and tubes and automobile parts and accessories repealed effective January 1, 1966.

[h] Tax on lubricating oil repealed, January 7, 1983. Tax on gasoline and gasoline substitutes to expire after September 30, 1988. Noncommercial aviation fuel taxes scheduled to expire January 1, 1988.

[i] Excise taxes on nonhighway tires repealed after 1983.

[j] Tax on inner tubes repealed January 1, 1984.

[k] Tax on tread rubber repealed January 1, 1984.

[l] Replaced by 12% retail tax, April 1, 1983.

[m] The Revenue Act of 1971 repealed the tax effective after August 15, 1971.

[n] The Energy Act of 1978 imposed a tax on automobiles under 6,000 lbs. whose fuel economy fails to meet certain standards. Tax became effective in 1980 model year.

[o] $1.00 per ton on underground mined coal and 50¢ per surface mined coal (temporary increase).

[p] Taxes on most sporting goods repealed effective June 22, 1965.

[q] Expired September 30, 1980. Previously, rate was $6.25 for July 1, 1980 to September 30, 1980; and $25.00 prior to July 1, 1980.

[r] Expired September 30, 1980. Previously, rate was 1/2¢ for July 1, 1980 to September 30, 1980; and, 2¢ prior to July 1, 1980.

[s] Expired September 30, 1980. Previously, rate was 7/8¢ for July 1, 1980 to September 30, 1980; and 3.5¢ prior to July 1, 1980.

[t] Taxes on telegraph service and telegraph and wire equipment repealed effective January 1, 1966. Taxes on bowling alleys and pool tables repealed July 1, 1965. Taxes on lease of safe deposit boxes, general admissions, cabarets, and club dues and initiation fees repealed July 1, 1965; December 31, 1965; and January 1, 1966, respectively.

[u] Taxes on international travel and airfreight expired October 1, 1980. Previously, tax on international flights was $3.00 and tax on airfreight bills was 5%.

[v] Between October 1, 1980 and August 31, 1982 the rate was 5%.

[w] Tier three, tier two, and tier one crude oil, not newly discovered, respectively. Effective February 29, 1980.

[x] Taxes on jewelry, furs, toilet preparations, and luggage repealed effective June 22, 1965.

[y] Scheduled to increase to 8¢ per gallon, October 1, 1983 to September 30, 1985; and 10¢ per gallon (maximum) after October 1, 1985.

Source: Commerce Clearing House and Treasury Department.

130. Federal Estate and Gift Tax Rates

September 9, 1916 to April 1, 1983[a]

(Dollar Amounts in Thousands)

A. FEDERAL ESTATE TAX

Revenue Act or Internal Revenue Code[a]	Effective date	Specific exemption	Minimum		Maximum		Credit for state death taxes (percent of Federal tax)[c]
			Rate (percent)	On taxable estate under[b]	Rate (percent)	On taxable estate above[b]	
1916	9/9/16	$50	1	$50	10	$5,000	–
1917	3/3/17	50	1.5	50	15	5,000	–
	10/4/17	50	2	50	25	10,000	–
1918, 1921 ..	2/24/19	50	1	50	25	10,000	–
1924	6/2/24	50	1	50	25	10,000	25
1926	2/26/26	100	1	50	20	10,000	80
1932	6/6/32	50	1	10	45	10,000	80% of basic tax[c]
1934	5/11/34	50	1	10	60	10,000	
1935	8/31/35[d]	40	2	10	70	50,000	
1941	9/21/41	40	3	5	77	10,000	
1942	10/22/42[e]	60	3	5	77	10,000	
1954	8/17/54	60	3	5	77	10,000	(f)
1976	12/31/76	(g)	(h)	(h)	70[i]	5,000	(f)
1981	1/1/81	(g)	(h)	(h)	60[i]	3,500	(f)

B. FEDERAL GIFT TAX

Revenue Act or Internal Revenue Code[a]	Effective date	Specific exemption[j]	Annual exclusion per donee[k]	Minimum		Maximum	
				Rate (percent)	On taxable gifts under[b]	Rate (percent)	On taxable gifts above[b]
1924	6/2/24	$50	$5	1	$5	25	$10,000
1932	6/7/32	50	5	.75	10	33.5	10,000
1934	1/1/35	50	5	.75	10	45	10,000
1935	1/1/36[d]	40	4[l]	1.5	10	52.5	50,000
1941	1/1/42	40	4	2.25	5	57.75	10,000
1942	1/1/43[e]	30	3	2.25	5	57.75	10,000
1954	8/17/54	30	3	2.25	5	57.75	10,000
1976	12/31/76	(g)	3	(h)	(h)	70[i]	5,000
1981	1/1/81	(g)	10	(h)	(h)	60[i]	(i)

[a] The April 1, 1983 date is solely for a cut-off date for the table. Only those acts which made a significant change in the statutory rate structure are listed. (See also footnote *e* below.)

[b] After deduction of the specific exemption, and, in the case of the gift tax, of the annual exclusion for donees.

[c] For the period June 6, 1932 - August 16, 1954, the credit for state taxes was 80% of the "basic tax," which was the Federal tax under the Revenue Act of 1926.

[d] A defense tax of 10% of the gift and net estate was added by the 1940 Act (effective June 26, 1940) and integrated with the ordinary rates by the Revenue Act of 1941.

[e] The Revenue Act of 1948 provided a marital deduction by which property passing to a spouse may be tax-exempt up to one-half of the "adjusted gross estate" or of amount of gift to a third person (effective January 1, 1948 for estate tax and April 3, 1948 for gift tax). The Tax Reform Act of 1976 established a limit of $250,000 or one-half of the "adjusted gross estate," whichever is greater, for persons dying after December 31, 1976.

[f] The credit is limited to a percentage of the taxable estate through a graduated set of rates, starting at 0.8% of the taxable estate from $40,000 to $90,000 and rising to 16% of taxable estate in excess of $10,400,000. This was merely a change in the method of calculating the credit for state taxes; it did not affect the amount of tax.

[g] The Tax Reform Act of 1976 established a unified credit against estate and gift taxes in lieu of specific exemptions. The amount of the credit was phased in over a period of five years; $30,000 in 1977, $34,000 in 1978, $38,000 in 1979, $42,500 in 1980, $47,000 in 1981. The Economic Recovery Tax Act of 1981 raised the credit to $62,800 in 1982, $79,360 in 1983, $121,800 in 1984, $155,800 in 1986, and $192,800 in 1987.

[h] Although the nominal minimum rate is 18% of combined gifts and estates under $10,000, the effect of the credit was a minimum rate of 30% of taxable estates and gifts over $120,666 in 1977, rising to a minimum rate of 37% of taxable estates and gifts over $600,000 in 1987 and thereafter.

[i] A 65% maximum rate applied for 1982; in 1983 the maximum rate is 60% (for incomes in excess of $3.5 million); in 1984, 55% (in excess of $3 million); in 1985 and thereafter, 50% (in excess of $2.5 million).

[j] Under the Revenue Act of 1924, the specific exemption was allowed for each calendar year. Under later acts, the specific exemption was allowed but once and taken all in one year or over a period of years, at the option of the donor.

[k] Not applicable to gifts of future interest for 1932 and later years, nor to gifts in trust 1939-1942.

[l] The reduction in the annual exclusion from $5,000 to $4,000 was effective January 1, 1939.

Source: Treasury Department.

126. Federal Corporation Income Tax Rates and Credits

Income Years 1913, 1941-45, 1954-83[a]

Revenue Act	Income year	Specific credit	Normal tax and surtax rates[b] (percent)	Other income taxes		
				Type	Credit	Rate[a] (percent)
1913[c]	1913-1915	–	1	None		
1941	1941	–	Normal: 15-24[b]	Excess profits	$5,000[d]	25-50
			Surtax: 6-7	Declared value excess profits	Same as Act of 1935-1936	6.6-13.2[e]
1942	1942, 1943	–	Normal: 15-24[b]	Excess profits	$5,000[f]	35-60
			Surtax: 10-16	Declared value excess profits	Same as Act of 1935-1936	6.6-13.2[e]
1943	1944, 1945	–	Normal: 15-24[b]	Excess profits	$5,000[g]	90
			Surtax: 10-16	Declared value excess profits	Same as Act of 1935-1936	6.6-13.2[e]
				Excess profits	$10,000[g]	95[h]
Internal Revenue Code 1954	1954-1963	–	Normal: 30	None	([i])	
		$25,000	Surtax: 22			
1964	1964	–	Normal: 22	None	([i])	
		$25,000	Surtax: 28			
	1965, 1966	–	Normal: 22	None	([i])	
		$25,000	Surtax: 26			
1968	1968	–	Normal: 22	Surcharge on normal tax and surtax		10[j]
		$25,000	Surtax: 26			
1969	1970	–	Normal: 22	Surcharge on normal tax and surtax	([i])	2.5[k]
		$25,000	Surtax: 26			
1971	1971-1974	–	Normal: 22	None	([i])	
		$25,000	Surtax: 26			
1975	1975	–	Normal: 20	None	([i])	
		$25,000	Normal: 22			
		$50,000	Surtax: 26			

(Continued)

126. Federal Corporation Income Tax Rates and Credits —Continued

Income Years 1913, 1941-45, 1954-83[a]

Revenue Act	Income year	Specific credit	Normal tax and surtax rates[a] (percent)	Other income taxes		
				Type	Credit	Rate[a] (percent)
1976	1976	—	Normal: 20	None	([i])	
		$25,000	Normal: 22			
		$50,000	Surtax: 26			
1977	1977, 1978	—	Normal: 20	None	([i])	
		$25,000	Normal: 22			
		$50,000	Surtax: 26			
1978	1979-1981	—	Normal: 17	None	([i])	
		$25,000	Normal: 20			
		$50,000	Normal: 30			
		$75,000	Normal: 40			
		$100,000	Normal: 46			
1981	1982	—	Normal: 16	None	([i])	
		$25,000	Normal: 19			
		$50,000	Normal: 30			
		$75,000	Normal: 40			
		$100,000	Normal: 46			
	1983	—	Normal: 15	None	([i])	
		$25,000	Normal: 18			
		$50,000	Normal: 30			
		$75,000	Normal: 40			
		$100,000	Normal: 46			

---

[a] For intervening years, see previous edition of *Facts and Figures on Government Finance.*

[b] The bases to which the various rates apply vary with the deductions provisions of the several revenue acts; likewise, the brackets to which the rates apply differ with the several revenue acts. In the years 1938-1949, the top marginal rate in some net income brackets exceeded the top rate of the normal tax plus the top surtax rate shown in the table.

[c] Tariff Act of October 3, 1913. Tax effective on income for last 10 months of year.

[d] Plus (1) 95% of average net income (1936-1939), plus 8% of net capital addition or less 6% of net capital deduction, or plus (2) 8% of invested capital.

[e] Included Defense tax.

[f] Same as footnote *d* item (1) or 7-8% of invested capital.

[g] Same as footnote *d* item (1) or 5-8% of invested capital.

[h] Sum of the excess profits tax, normal tax, and surtax was limited to 80% of the surtax net income, computed without the credit for income subject to excess profits tax.

[i] The Revenue Act of 1962 allowed a tax credit of 7% (3% for certain public utilities) of investment in depreciable machinery and equipment made in the United States after December 31, 1961; the credit could be offset in full against tax liability up to $25,000, and against 25% of tax liability in excess of $25,000. The credit was suspended for the period of October 10, 1966 to December 31, 1967, but was restored as of March 9, 1967. The Tax Reform Act of 1969 eliminated the credit retroactive to April 18, 1969. The Revenue Act of 1971 restored the 7% investment credit (4% for certain utilities) effective on orders placed after April 1, 1971. Tax Reduction Act of 1975 increased investment tax credit to 10% for one year; and Tax Reform Act of 1976 extended 10% credit to 1980. Under Tax Reduction Act of 1977, scheduled to revert to 7% in 1981. Made permanent under Revenue Act of 1978 at rate of 10%.

[j] Retroactive to January 1, 1968.

[k] Tax Reform Act of 1969 extended surcharge on tax liabilities of corporations at a 5% annual rate for the period January 1, 1970 to June 30, 1970.

Source: Treasury Department.

127. Income on Federal Corporation Income Tax Returns by Income Class[a]

Selected Income Years 1939-1978[b]

Income subject to tax (thousands of dollars)	1939		1949		1959		1969		1978[c]	
	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)
Total	199,479	$8,827	384,772	$30,577	670,581	$51,651	778,290	$83,878	794,048	$228,851
Under 5	131,275	170	185,907	309	314,233	470	296,318	821	688,114	16,493
5 under 25	43,758	512	123,432	1,543	232,847	2,899	297,287	4,389		
25 under 100	15,705	775	50,014	2,424	90,891	4,036	136,234	6,785	63,148	10,730
100 under 250	4,649	718	14,324	2,218	18,141	2,771	28,621	4,784	23,268	10,003
250 under 500	1,885	662	5,173	1,812	6,576	2,293	9,702	3,685	9,192	8,475
500 under 1,000	1,046	729	2,766	1,933	3,528	2,459	4,901	3,788	4,725	9,292
1,000 under 5,000	943	1,997	2,441	5,054	3,247	6,835	3,914	8,907	9,521	59,469
5,000 under 10,000	125	888	354	2,483	512	3,558	577	4,467		
10,000 and over	93	2,376	361	12,800	606	26,332	734	46,252	805	114,389

[a] Returns with net income.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Data for 1978 exclude returns and income of corporations filing tax forms 1120S and 1120-DISC.

Source: Treasury Department.

131. Federal Estate and Gift Tax Burden

Calendar Years 1981, 1983[a]

Net estate plus cumulative gifts[b]	1981				1983	
	Amount of tax		Effective rate (tax as percent of net estate)		Amount of tax	Effective rate (tax as percentage of net estate[c])
	Single person	Married person[c]	Single person	Married person		
$200,000	$6,600	–	3.3	–	–	–
250,000	21,400	–	8.6	–	–	–
300,000	37,200	–	12.4	–	$4,900	1.6
400,000	68,000	–	17.0	–	35,700	8.9
500,000	98,800	$21,400	19.8	4.3	66,500	13.3
750,000	180,900	68,300	24.1	8.0	148,600	19.8
1,000,000	265,600	98,800	26.6	9.9	233,300	23.3
2,000,000	634,200	265,600	31.7	13.3	601,900	30.1
5,000,000	2,112,200	840,000	42.2	16.8	2,004,900	40.1
7,500,000	3,548,600	1,426,900	47.3	19.0	3,191,300	42.6
10,000,000	4,936,200	2,112,200	49.4	21.1	4,328,900	43.3

[a] Amounts and effective rates shown are after allowances for the maximum credit for state death taxes and the unified Federal credit. The former credit is computed in accordance with current Federal law, which no longer provides for personal exemptions in arriving at taxable estate. For many states, therefore, Federal credit may exceed actual state taxes paid.

[b] Gross estate less any allowable deductions. Deductions are available for funeral expenses, administrative expenses, losses incurred during administration of the estate, debts, and charitable contributions.

[c] For estates of decedents dying before 1982 the marital deduction was limited to $250,000, or one-half of the adjusted gross estate, whichever was greater. For decedents dying after 1981 (1982 and later years) there is generally no limit on the amount that can pass from one spouse to another tax-free by means of the estate tax marital deduction.

Source: Computed by Tax Foundation from Treasury Department data.

132. Old-Age, Survivors, Disability, and Hospital Insurance: Tax Rates and Maximum Tax[a]

As of April 20, 1983

Year	Maximum taxable base	Tax rate (percent)			Maximum tax (dollars)		
		Combined employer-employee	Employer or employee alone	Self-employed	Combined employer-employee	Employer or employee alone	Self-employed
1937-1949	$3,000	2.0	1.0	([b])	$60	$30	([b])
1950	3,000	3.0	1.5	([b])	90	45	([b])
1951-1953	3,600	3.0	1.5	2.25	108	54	$81
1954	3,600	4.0	2.0	3.0	144	72	108
1955-1956	4,200	4.0	2.0	3.0	168	84	126
1957-1958	4,200	4.5	2.25	3.375	189	95	142
1959	4,800	5.0	2.5	3.75	240	120	180
1960-1961	4,800	6.0	3.0	4.5	288	144	216
1962	4,800	6.25	3.125	4.7	300	150	226
1963-1965	4,800	7.25	3.625	5.4	348	174	259
1966	6,600	8.4	4.2	6.15	554	277	406
1967	6,600	8.8	4.4	6.4	580	290	422
1968	7,800	8.8	4.4	6.4	686	343	499
1969-1970	7,800	9.6	4.8	6.9	748	374	538
1971	7,800	10.4	5.2	7.5	811	406	585
1972	9,000	10.4	5.2	7.5	936	468	675
1973	10,800	11.7	5.85	8.0	1,264	632	864
1974	13,200	11.7	5.85	7.9	1,544	772	1,043
1975	14,100	11.7	5.85	7.9	1,650	825	1,114
1976	15,300	11.7	5.85	7.9	1,790	895	1,209
1977	16,500	11.7	5.85	7.9	1,930	965	1,304
1978	17,700	12.1	6.05	8.1	2,142	1,071	1,434
1979	22,900	12.3	6.13	8.1	2,817	1,404	1,855
1980	25,900	12.3	6.13	8.1	3,186	1,588	2,098
1981	29,700	13.3	6.65	9.3	3,950	1,975	2,762
1982	32,400	13.4	6.70	9.35	4,342	2,171	3,029
1983	35,700	13.4	6.70	9.35	4,784	2,392	3,338
1984	([c])	14.0	7.00[d]	14.0[e]	([c])	([c])	([c])
1985	([c])	14.1	7.05	14.1[e]	([c])	([c])	([c])
1986	([c])	14.3	7.15	14.3[e]	([c])	([c])	([c])
1987	([c])	14.3	7.15	14.3[e]	([c])	([c])	([c])
1988-1989	([c])	15.02	7.51	15.02[e]	([c])	([c])	([c])
1990-1999	([c])	15.3	7.65	15.3[e]	([c])	([c])	([c])
2000 & later	([c])	15.3	7.65	15.3[e]	([c])	([c])	([c])

[a] Disability insurance not included until 1956; hospital insurance not until 1966.

[b] Not covered until January 1, 1951.

[c] The base will be increased annually in line with wage levels whenever there has been a cost-of-living benefit adjustment in the preceding year. Maximum tax will vary accordingly.

[d] A credit of 0.3% of wages will be allowed against 1984 employee taxes to reduce the net rate to 6.7%.

[e] For 1984-1989 credits will be allowed at the following rates of self-employment income: 2.7% in 1984; 2.3% in 1985; 2.0% in 1986-1989. Credit is to be replaced by a new arrangement beginning in 1990.

Source: Department of Health and Human Services, Social Security Administration.

133. Old-Age, Survivors, Disability, and Hospital Insurance: Selected Benefits

A. Selected monthly OASDI benefits

Beneficiary family of worker	Average indexed monthly earnings after 1950[a] of insured worker					
	$100	$500	$1,000	$1,387	$1,800	$2,033
Worker attained age 62 or died in 1980:						
Worker retiring at age 65 in 1983:						
Worker alone[b]	$166.60	$372.10	$590.50	$709.50	$794.00	$841.80
With spouse retiring at 65	249.90	558.20	885.80	1,064.30	1,191.00	1,262.70
With spouse retiring at 62	229.00	511.70	812.00	975.60	1,091.80	1,157.40
Widow or widower claiming benefits at:						
Age 65 or over[c]	166.60	372.10	590.50	709.50	794.00	841.80
Age 60	119.20	266.10	422.30	507.30	567.80	601.80
Disabled widow or widower claiming benefits at age 50	83.30	186.10	295.30	354.80	397.00	420.90
1 sole surviving child	166.60	279.00	442.80	532.10	595.50	631.30
Widow or widower aged 65 and 1 child	249.90	599.30	1,033.40	1,241.60	1,389.50	1,473.10
Widowed mother or father and 1 child	249.90	558.20	885.80	1,064.30	1,191.00	1,262.60
Maximum family benefits	249.90	599.30	1,052.80	1,241.60	1,389.60	1,473.20

B. Hospital and medical benefits[d]

Beneficiary cost sharing	Period	Deductible	Coinsurance payment
Hospitalization[e]			
All covered services	Each benefit period	First $304	None
All covered services	61st-90th days	None	$76 daily
All covered services	Next 60 days[f]	None	$152 daily
Post-hospital extended care[g,h]			
All covered services	First 20 days	None	None
All covered services	Next 80 days	None	$38 daily
Post-hospital home health care			
All covered services	365 days[i]	None	None
Supplementary medical insurance[j]			
80% of reasonable charges for covered services, including outpatient hospital services	Calendar year	$60	20%

[a] In computing averaged indexed earnings after 1950, 5-8 years of low indexed earnings are excluded. The maximum earnings creditable for social security are $3,600 for 1951-1954; $4,200 for 1955-1958; $4,800 for 1959-1965; $6,600 for 1966-1967; $7,800 for 1968-1971; $9,000 in 1972; $10,800 in 1973; $13,200 in 1974; $14,100 in 1975; $15,300 in 1976; $16,500 in 1977; $17,700 in 1978; $22,900 in 1979; $25,900 in 1980; $29,700 in 1981; $32,400 in 1982; $35,700 in 1983. For a worker retiring in 1983, the maximum average indexed earnings are $1,387 (age 65). The benefits in the last two columns are available only to survivors of workers who die in 1983 at a young age.

[b] For a worker alone, retiring at age 62 in 1980, the benefit based on AIME in 1983 is equal to 80% of the age 65 benefits. AIME of $1,387 and greater are not available to age 62 retiree in 1980.

[c] Limited to amount spouse would have been receiving if still living but not less than 82-1/2% of worker's benefit payable at 65.

[d] Available to most individuals age 65 and over and certain disabled workers of any age. Does not cover special cases of limited applicability.

[e] For each "benefit period," defined as beginning on the first day beneficiary receives covered services as patient in hospital or skilled nursing facility, and ending after beneficiary has not been in any hospital or skilled nursing facility for 60 consecutive days.

[f] Limited to one time only.

[g] In covered skilled nursing home or part of hospital qualifying as skilled nursing facility, after hospital stay of at least 3 days, provided patient was admitted within a short period (generally 14 days) after discharge from a covered hospital.

[h] Services must be furnished under approved plan. Covers services of visiting nurses, physical therapist, and other health workers except doctors. Available only after discharge from hospital or skilled nursing facility after stay of 3 days or more, providing physician arranges for such services within 14 days after discharge.

[i] No restrictions.

[j] Available only if beneficiary pays monthly premium ($13.50 beginning in July 1983). Includes physicians' and surgeons' services, no matter where received in U.S.; unlimited home health visits annually, with no requirement of prior hospitalization, and other medical and health services.

Source: Department of Health and Human Services, Social Security Administration.

135. Trends in State Shares of Federal Tax Burden[a]

Selected Fiscal Years 1961-1983

(Percent)

State	1961	1965	1970	1975	1980	1983
Total	100.00	100.00	100.00	100.00	100.00	100.00
Alabama	1.05	1.06	1.11	1.20	1.30	1.28
Alaska	.11	.12	.14	.18	.29	.28
Arizona	.59	.69	.69	.92	.99	1.11
Arkansas	.50	.55	.59	.66	.69	.70
California	11.00	11.49	11.42	10.80	11.61	11.82
Colorado	.95	1.01	.95	1.15	1.27	1.38
Connecticut	2.08	2.14	2.11	1.88	1.75	1.82
Delaware	.52	.48	.36	.34	.30	.29
Florida	2.49	2.65	2.87	3.82	3.83	4.29
Georgia	1.39	1.51	1.69	1.97	1.89	1.99
Hawaii	.31	.34	.38	.43	.44	.44
Idaho	.28	.26	.26	.29	.33	.32
Illinois	7.03	6.80	6.69	6.39	6.16	5.81
Indiana	2.32	2.36	2.45	2.49	2.45	2.24
Iowa	1.23	1.19	1.21	1.34	1.32	1.23
Kansas	.99	1.00	1.02	1.08	1.07	1.06
Kentucky	1.09	1.10	1.10	1.21	1.28	1.22
Louisiana	1.22	1.18	1.36	1.31	1.54	1.73
Maine	.43	.43	.38	.37	.37	.37
Maryland	1.92	2.05	2.20	2.22	2.13	2.09
Massachusetts	3.40	3.33	3.18	2.99	2.62	2.68
Michigan	4.44	4.48	4.78	4.71	4.67	4.03
Minnesota	1.63	1.64	1.67	1.80	1.86	1.80
Mississippi	.50	.55	.59	.68	.69	.71
Missouri	2.32	2.30	2.19	2.15	2.06	1.97
Montana	.30	.29	.28	.29	.32	.31
Nebraska	.65	.67	.64	.73	.68	.65
Nevada	.21	.28	.27	.32	.39	.43
New Hampshire	.33	.32	.35	.38	.39	.40
New Jersey	4.26	4.26	4.27	4.34	3.94	4.01
New Mexico	.39	.38	.36	.38	.44	.45
New York	13.20	12.73	11.74	9.95	8.40	8.15
North Carolina	1.45	1.62	1.77	2.04	2.01	2.05
North Dakota	.20	.21	.22	.27	.26	.28
Ohio	5.75	5.47	5.49	5.16	5.04	4.65
Oklahoma	.97	.97	.99	1.05	1.17	1.28
Oregon	.97	.94	.95	1.04	1.19	1.10
Pennsylvania	6.83	6.28	5.95	5.61	5.27	5.12
Rhode Island	.53	.50	.48	.45	.40	.41
South Carolina	.65	.73	.82	.95	1.00	1.00
South Dakota	.23	.24	.23	.24	.24	.23
Tennessee	1.24	1.36	1.42	1.57	1.62	1.63
Texas	4.43	4.43	4.78	5.10	6.12	6.88
Utah	.38	.42	.38	.42	.48	.51
Vermont	.18	.18	.18	.18	.17	.18
Virginia	1.78	1.92	1.98	2.23	2.31	2.34
Washington	1.64	1.57	1.76	1.65	1.95	2.10
West Virginia	.70	.65	.61	.64	.69	.67
Wisconsin	2.07	2.00	2.04	2.03	1.99	1.90
Wyoming	.17	.18	.14	.16	.23	.26
District of Columbia	.70	.69	.51	.44	.39	.36

[a] See Table 111 for dollar amounts of Federal tax collections in selected years and Table 134 for 1983 state-by-state amounts.

Source: Tax Foundation estimates based on a special formula designed to show the geographic burden of taxes, as distinct from the initial impact of taxes that is shown by tax collections as reported by the Treasury Department.

136. Federal Tax Burden by Type of Tax and State

Fiscal Year 1983

(Millions)

State	Individual income taxes	Corporate income taxes	Social insurance taxes	Highway Trust Fund taxes	Alcoholic beverage excises	Tobacco products excises	Other excise taxes	Estate and gift taxes
Total	$285,194.0	$35,286.0	$205,943.9	$8,469.0	$5,619.0	$4,362.0	$27,714.0	$6,114.0
Alabama	3,396.1	427.9	2,840.7	161.5	68.4	72.8	370.2	56.9
Alaska	878.0	69.0	593.9	15.8	13.6	7.3	63.9	2.4
Arizona	3,025.8	418.5	2,334.9	114.1	76.4	52.3	321.0	56.4
Arkansas	1,764.1	260.3	1,571.4	104.1	38.5	42.9	218.9	30.5
California	32,862.2	4,316.2	25,008.1	850.4	708.6	466.9	3,323.5	865.8
Colorado	4,126.4	473.6	2,695.6	118.5	89.0	56.5	382.2	54.4
Connecticut	5,740.1	614.0	3,356.8	95.1	83.5	61.2	461.0	137.2
Delaware	840.3	95.6	568.6	22.6	19.0	11.4	73.1	25.1
Florida	12,740.2	1,778.2	7,846.6	366.0	320.4	204.0	1,211.2	388.6
Georgia	5,426.1	654.2	4,308.5	234.3	130.0	103.2	573.0	76.8
Hawaii	1,167.4	158.2	978.1	25.4	28.1	18.4	125.6	17.4
Idaho	807.1	126.7	741.7	40.9	19.8	17.1	101.1	15.4
Illinois	17,352.6	2,042.7	11,394.7	379.1	302.4	217.1	1,522.8	414.4
Indiana	6,599.4	766.0	4,433.7	228.7	107.1	102.2	611.6	117.7
Iowa	3,382.0	506.2	2,515.4	131.1	54.8	54.9	348.9	105.5
Kansas	2,982.0	407.3	2,177.5	111.1	43.1	45.6	296.6	81.9
Kentucky	3,288.1	411.1	2,662.3	142.7	66.6	68.3	359.1	56.5
Louisiana	5,078.6	563.7	3,444.2	175.9	103.3	77.8	479.7	82.5
Maine	958.9	138.1	835.3	40.8	27.9	21.5	114.5	21.8
Maryland	6,100.6	659.7	4,300.2	143.7	127.7	81.9	548.7	133.2
Massachusetts	7,652.2	930.5	5,571.7	164.5	173.6	113.5	729.7	147.3
Michigan	11,650.7	1,370.4	8,304.9	305.2	218.1	171.7	1,140.3	164.2
Minnesota	4,992.7	652.0	3,843.2	162.4	111.0	77.4	500.6	92.7
Mississippi	1,837.1	248.7	1,602.7	101.1	48.7	45.4	219.6	31.7
Missouri	5,640.0	721.5	3,940.8	207.4	97.3	94.5	553.0	125.1
Montana	809.4	121.2	689.0	42.4	21.3	14.8	87.4	17.5
Nebraska	1,800.1	268.1	1,326.6	74.2	36.1	29.8	187.9	65.4
Nevada	1,274.4	141.4	812.9	41.6	31.1	16.3	112.6	38.6
New Hampshire	1,171.0	132.9	803.7	31.2	33.7	17.9	109.9	18.2
New Jersey	11,847.2	1,285.9	8,283.2	242.7	200.7	143.4	1,033.6	167.7
New Mexico	1,224.0	159.2	974.4	68.5	30.4	23.9	133.7	18.5
New York	22,886.4	3,192.0	16,916.0	399.2	467.5	341.8	2,283.9	675.1
North Carolina	5,445.0	670.7	4,568.6	233.0	121.0	113.4	597.7	90.4
North Dakota	720.0	110.9	572.5	36.1	17.4	12.3	78.5	46.5
Ohio	13,471.9	1,611.7	9,511.2	398.0	200.3	203.6	1,278.3	260.3
Oklahoma	3,595.2	467.3	2,610.7	156.8	62.0	58.7	367.6	81.4
Oregon	2,975.9	400.7	2,429.7	115.2	62.4	50.7	300.3	54.1
Pennsylvania	14,267.6	1,755.9	11,046.9	380.4	239.5	231.6	1,423.7	254.9
Rhode Island	1,086.4	138.2	962.0	26.9	25.0	18.8	112.0	27.9
South Carolina	2,611.4	320.1	2,286.6	124.6	74.8	58.7	295.7	38.0
South Dakota	592.5	104.1	499.9	35.6	16.4	12.7	73.4	15.2
Tennessee	4,466.0	531.1	3,496.2	197.8	82.6	87.6	458.7	86.3
Texas	21,022.6	2,274.4	12,897.4	698.1	342.9	271.9	1,841.3	453.9
Utah	1,284.5	172.1	1,198.1	61.5	20.3	25.0	147.4	13.6
Vermont	475.2	68.0	390.2	19.1	15.9	9.8	52.3	8.0
Virginia	6,798.6	752.6	4,806.4	202.3	119.0	104.4	644.1	102.0
Washington	6,195.2	688.2	4,317.2	150.2	108.6	80.7	554.2	83.6
West Virginia	1,857.0	212.5	1,448.1	70.1	32.1	36.8	189.7	28.4
Wisconsin	5,172.5	684.4	4,044.2	171.8	142.9	89.5	538.4	125.9
Wyoming	777.3	83.9	488.7	36.8	14.4	8.9	65.6	12.8
District of Columbia	1,077.8	128.0	691.4	12.4	23.6	12.9	95.7	28.3

Source: Office of Management and Budget; and Tax Foundation computations.

137. Percentage Distribution of the Federal Tax Burden by Type of Tax and State

Fiscal Year 1983

State	Individual income taxes	Corporate income taxes	Social insurance taxes	Highway Trust Fund taxes	Alcoholic beverage excises	Tobacco products excises	Other excise taxes	Estate and gift taxes
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Alabama	1.19	1.21	1.38	1.91	1.22	1.67	1.34	.93
Alaska	.31	.20	.29	.19	.24	.17	.23	.04
Arizona	1.06	1.19	1.13	1.35	1.36	1.20	1.16	.92
Arkansas	.62	.74	.76	1.23	.68	.98	.79	.50
California	11.52	12.23	12.14	10.04	12.61	10.70	11.99	14.16
Colorado	1.45	1.34	1.31	1.40	1.58	1.30	1.38	.89
Connecticut	2.01	1.74	1.63	1.12	1.49	1.40	1.66	2.24
Delaware	.29	.27	.28	.27	.34	.26	.26	.41
Florida	4.47	5.04	3.81	4.32	5.70	4.68	4.37	6.36
Georgia	1.90	1.85	2.09	2.77	2.31	2.37	2.07	1.26
Hawaii	.41	.45	.47	.30	.50	.42	.45	.28
Idaho	.28	.36	.36	.48	.35	.39	.36	.25
Illinois	6.08	5.79	5.53	4.48	5.38	4.98	5.49	6.78
Indiana	2.31	2.17	2.15	2.70	1.91	2.34	2.21	1.93
Iowa	1.19	1.43	1.22	1.55	.98	1.26	1.26	1.72
Kansas	1.05	1.15	1.06	1.31	.77	1.05	1.07	1.34
Kentucky	1.15	1.16	1.29	1.69	1.18	1.57	1.30	.92
Louisiana	1.78	1.60	1.67	2.08	1.84	1.78	1.73	1.35
Maine	.34	.39	.41	.48	.50	.49	.41	.36
Maryland	2.14	1.87	2.09	1.70	2.27	1.88	1.98	2.18
Massachusetts	2.68	2.64	2.71	1.94	3.09	2.60	2.63	2.41
Michigan	4.09	3.88	4.03	3.60	3.88	3.94	4.11	2.69
Minnesota	1.75	1.85	1.87	1.92	1.98	1.77	1.81	1.52
Mississippi	.64	.70	.78	1.19	.87	1.04	.79	.52
Missouri	1.98	2.04	1.91	2.45	1.73	2.17	2.00	2.05
Montana	.28	.34	.33	.50	.38	.34	.32	.29
Nebraska	.63	.76	.64	.88	.64	.68	.68	1.07
Nevada	.45	.40	.39	.49	.55	.37	.41	.63
New Hampshire	.41	.38	.39	.37	.60	.41	.40	.30
New Jersey	4.15	3.64	4.02	2.87	3.57	3.29	3.73	2.74
New Mexico	.43	.45	.47	.81	.54	.55	.48	.30
New York	8.02	9.05	8.21	4.71	8.32	7.84	8.24	11.04
North Carolina	1.91	1.90	2.22	2.75	2.15	2.60	2.16	1.48
North Dakota	.25	.31	.28	.43	.31	.28	.28	.76
Ohio	4.72	4.57	4.62	4.70	3.56	4.67	4.61	4.26
Oklahoma	1.26	1.32	1.27	1.85	1.10	1.35	1.33	1.33
Oregon	1.04	1.14	1.18	1.36	1.11	1.16	1.08	.88
Pennsylvania	5.00	4.98	5.36	4.49	4.26	5.31	5.14	4.17
Rhode Island	.38	.39	.47	.32	.45	.43	.40	.46
South Carolina	.92	.91	1.11	1.47	1.33	1.35	1.07	.62
South Dakota	.21	.30	.24	.42	.29	.29	.26	.25
Tennessee	1.57	1.51	1.70	2.34	1.47	2.01	1.66	1.41
Texas	7.37	6.45	6.26	8.24	6.10	6.23	6.64	7.42
Utah	.45	.49	.58	.73	.36	.57	.53	.22
Vermont	.17	.19	.19	.23	.28	.22	.19	.13
Virginia	2.38	2.13	2.33	2.39	2.12	2.39	2.32	1.67
Washington	2.17	1.95	2.10	1.77	1.93	1.85	2.00	1.37
West Virginia	.65	.60	.70	.83	.57	.84	.68	.46
Wisconsin	1.81	1.94	1.96	2.03	2.54	2.05	1.94	2.06
Wyoming	.27	.24	.24	.43	.26	.20	.24	.21
District of Columbia	.38	.36	.34	.15	.42	.30	.35	.46

Source: Table 136.

138. Federal Grants-in-Aid to State and Local Governments and Estimated Federal Tax Burden for Grants by State

Fiscal Year 1982

State	Millions		Tax burden per dollar of aid	
	Grants[a]	Estimated tax burden for grants[b]	Amount	State rank
Total	$85,494.2	$85.494.2	$1.00	–
Alabama	1,394.0	1,085.1	.78	37
Alaska	391.7	240.3	.61	47
Arizona	779.5	946.1	1.21	8
Arkansas	816.9	592.0	.72	44
California	8,931.9	10,119.1	1.13	14
Colorado	920.0	1,183.5	1.29	5
Connecticut	1,120.1	1,566.2	1.40	2
Delaware	279.4	244.9	.88	29
Florida	2,855.7	3,705.5	1.30	3
Georgia	2,181.5	1,691.2	.78	38
Hawaii	407.6	371.4	.91	28
Idaho	329.5	275.3	.84	32
Illinois	4,101.6	4,978.0	1.21	9
Indiana	1,557.9	1,915.5	1.23	7
Iowa	892.8	1,052.9	1.18	11
Kansas	704.8	910.6	1.29	4
Kentucky	1,412.5	1,035.9	.73	43
Louisiana	1,588.4	1,475.7	.93	26
Maine	526.7	317.5	.60	48
Maryland	1,820.7	1,785.5	.98	21
Massachusetts	2,745.2	2,283.8	.83	33
Michigan	3,631.8	3,438.8	.95	23
Minnesota	1,767.2	1,539.9	.87	30
Mississippi	1,072.0	606.5	.57	49
Missouri	1,647.9	1,683.1	1.02	20
Montana	349.9	265.5	.76	39
Nebraska	523.1	562.7	1.08	19
Nevada	328.4	364.8	1.11	15
New Hampshire	316.4	342.5	1.08	18
New Jersey	2,718.4	3,418.4	1.26	6
New Mexico	563.4	387.1	.69	45
New York	9,287.5	6,995.2	.75	40
North Carolina	1,849.8	1,738.3	.94	25
North Dakota	285.6	236.8	.83	34
Ohio	3,611.0	3,977.3	1.10	17
Oklahoma	986.1	1,094.8	1.11	16
Oregon	969.9	939.6	.97	22
Pennsylvania	4,626.9	4,356.7	.94	24
Rhode Island	471.0	351.7	.75	41
South Carolina	1,039.4	850.8	.82	36
South Dakota	321.4	199.9	.62	46
Tennessee	1,502.5	1,382.9	.92	27
Texas	3,719.8	5,900.2	1.59	1
Utah	520.0	428.4	.82	35
Vermont	270.4	152.8	.57	50
Virginia	1,644.6	1,995.5	1.21	10
Washington	1,548.8	1,794.4	1.16	12
West Virginia	770.5	568.1	.74	42
Wisconsin	1,893.3	1,618.8	.85	31
Wyoming	190.0	219.9	1.16	13
District of Columbia	1,308.9	307.0	.23	51

[a] Excludes shared revenues and payments in lieu of taxes; includes general revenue sharing and trust fund aids.
[b] The total tax burden for grants is assumed to equal grant payments.

Source: Tax Foundation computations based on data from the Treasury Department and Office of Management and Budget.

139. Trends in Federal Tax Burdens per Dollar of Federal Aid by State[a]

Selected Fiscal Years 1961-1982

State	1961	1965	1970	1975	1980	1982[b]
Alabama	$.51	$.55	$.50	$.74	$.73	$.78
Alaska	.17	.15	.33	.42	.52	.61
Arizona	.68	.69	.72	1.00	1.13	1.21
Arkansas	.46	.53	.51	.65	.67	.72
California	1.17	1.11	.89	1.08	1.20	1.13
Colorado	.75	.77	.82	1.01	1.20	1.29
Connecticut	1.51	1.50	1.70	1.36	1.35	1.40
Delaware	2.01	1.54	1.61	1.36	.93	.88
Florida	1.05	1.23	1.41	1.46	1.23	1.30
Georgia	.64	.73	.75	.81	.72	.78
Hawaii	.69	.70	.76	.88	.84	.91
Idaho	.59	.54	.67	.76	.79	.84
Illinois	1.21	1.32	1.65	1.36	1.18	1.21
Indiana	1.24	1.47	1.64	1.41	1.34	1.23
Iowa	.96	1.06	1.17	1.07	1.13	1.18
Kansas	.85	.98	1.03	1.12	1.20	1.29
Kentucky	.61	.62	.58	.69	.78	.73
Louisiana	.47	.45	.59	.75	.91	.93
Maine	.80	.84	.82	.66	.63	.60
Maryland	1.33	1.41	1.32	1.10	.98	.98
Massachusetts	1.24	1.13	1.04	.98	.80	.83
Michigan	1.25	1.36	1.45	1.06	1.03	.95
Minnesota	.86	.81	.98	.93	.96	.87
Mississippi	.41	.48	.34	.52	.53	.57
Missouri	.85	.91	1.01	1.08	1.09	1.02
Montana	.52	.45	.48	.65	.60	.76
Nebraska	.75	1.04	1.16	.97	1.10	1.08
Nevada	.71	.60	.93	1.15	1.10	1.11
New Hampshire	.77	1.05	1.14	1.04	1.03	1.08
New Jersey	2.07	1.87	1.62	1.36	1.21	1.26
New Mexico	.51	.54	.40	.50	.74	.69
New York	1.63	1.44	1.14	.83	.76	.75
North Carolina	.87	.96	.85	.96	.92	.94
North Dakota	.45	.49	.57	.71	.67	.83
Ohio	1.27	1.30	1.45	1.40	1.27	1.10
Oklahoma	.49	.57	.57	.76	1.05	1.11
Oregon	.92	.81	.96	.91	1.02	.97
Pennsylvania	1.42	1.25	1.05	1.00	1.02	.94
Rhode Island	.97	.75	.87	.87	.76	.75
South Carolina	.68	.90	.71	.85	.82	.82
South Dakota	.42	.44	.50	.55	.48	.62
Tennessee	.60	.81	.72	.89	.90	.92
Texas	.98	1.04	.99	1.14	1.40	1.59
Utah	.60	.49	.54	.74	.79	.82
Vermont	.48	49	.58	.59	.45	.57
Virginia	1.00	.78	1.01	1.08	1.14	1.21
Washington	.97	.85	1.06	1.09	1.10	1.16
West Virginia	.56	.47	.47	.56	.63	.74
Wisconsin	1.34	1.46	1.28	1.08	.89	.85
Wyoming	.47	.41	.51	.89	1.11	1.16
District of Columbia	.60	.55	.27	.28	.32	.23

---

[a] Federal aid refers to grants-in-aid to state and local governments; excludes shared revenues and payments in lieu of taxes but includes general revenue sharing and trust fund aids. The total tax burden for grants is assumed to equal grant payments.

[b] See Table 138 for additional details for 1982.

Source: Tax Foundation computations based on tax burdens shown in Table 135 and grants-in-aid published by Treasury Department.

140. Course of the Federal Debt

As of Selected Dates 1917-1982

(Millions, except Per Capita)

Item	World War I			World War II		Post World War II	
	Prewar debt Mar. 31, 1917	Highest war debt Aug. 31, 1919	Post World War I low debt Dec. 31, 1930	Debt preceding defense program June 30, 1940	Highest war debt Feb. 28, 1946	Lowest postwar debt Apr. 30, 1949	Debt Sept. 30, 1982
Total debt	$1,282	$26,597	$16,026	$48,497	$279,764	$251,553	$1,142,384
Direct (gross)	1,282	26,597	16,026	42,968	279,214	251,530	1,142,034
Guaranteed[a,b]	–	–	–	5,529	551	23	350
Interest-bearing debt, total	1,023	26,349	15,774	47,874	278,451	249,528	1,141,233
Direct	1,023	26,349	15,774	42,376	277,912	249,509	1,140,883
Guaranteed[a]	–	–	–	5,498	539	19	350
Per capita total debt[c]	12	250	130	367	1,990	1,690	4,909
General fund balance	74	1,118	307	1,891	25,961	3,995	29,164
Computed annual interest rate on direct debt (percent)	2.40	4.20	3.75	2.58	1.97	2.24	11.41
Federal interest payments for the fiscal year	25	1,020	612	1,041	4,722	5,339	97,748

[a] Excludes obligations owned by the Treasury.

[b] Includes outstanding matured principal of guaranteed debt of U.S. Government agencies, cash for payment of which is held by Treasury in the general fund balance.

[c] Based on population including armed forces overseas.

Source: Treasury Department.

141. Composition of the Federal Debt by Type of Obligation

End of Selected Fiscal Years 1939-1982

(Dollar Figures in Millions)

Type of obligation	1939	1949	1959	1969	1979	1982
Total public debt and debt of U.S. Government agencies	$45,890	$252,798	$284,817	$354,317	$827,088	$1,142,385
Total public debt	40,440	252,770	284,706	353,720	826,519	1,142,035
Interest-bearing debt	39,886	250,762	281,883	351,729	819,007	1,140,883
Public issues, total	36,116	217,986	237,077	284,940	642,647	930,421
Marketable, total	33,965	155,147	178,027	226,107	506,693	824,422
Treasury bills	1,308	11,536	32,017	68,356	161,378	277,900
Treasury notes and bonds	32,461	114,021	112,117	157,751	345,315	546,521
Other[a]	197	29,589	33,893	–	–	–
Nonmarketable, total	2,151	62,839	59,050	58,833	135,954	106,000
Foreign series[b]	–	–	–	4,070	28,115	14,641
Treasury bonds[c]	–	5,814	8,365	2,459	2,245	–
U.S. savings bonds	1,868	56,260	50,503	51,711	80,440	67,274
Other	283	765	183	592	25,155	24,085
Special issues, total	3,770	32,776	44,756	66,790	176,360	210,462
OASDHI trust funds	–	9,003	18,760	26,918	41,651	36,775
Unemployment trust fund	1,267	7,340	5,636	9,957	12,048	8,980
Highway trust fund	–	–	429	1,513	12,469	8,749
Railroad retirement account	67	1,720	3,417	3,434	2,794	1,219
Other[d]	2,436	14,713	16,514	24,968	107,398	154,739
Matured debt, no interest payments	142	245	476	461	6,668	420
Debt bearing no interest	411	1,764	2,396	1,530	844	731
Guaranteed debt of U.S. Government agencies	5,451	27	111	597	569	350
Debt not subject to statutory limitation (deduct)	5,519	770	418	636	609	606
Participation certificates subject to limitation (add)	–	–	–	3,250	1,135	1,135
Total debt subject to limitation	40,371	252,028	284,399	356,932	827,614	1,142,913

[a] Principally certificates of indebtedness.

[b] Includes foreign currency series. Consists of Treasury notes, certificates of indebtedness, and bonds.

[c] Other than foreign series. Includes Treasury certificates of indebtedness.

[d] Principally Federal employees' retirement funds and national service life insurance funds.

Source: Treasury Department.

134. Allocation of the Federal Tax Burden by State

Fiscal Year 1983

State	Total Federal tax burden[a]		
	Percentage distribution	Amount (millions)	Per capita[b]
Total	100.00	$578,702	$2,482
Alabama	1.28	7,395	1,871
Alaska	.28	1,644	3,832
Arizona	1.11	6,400	2,206
Arkansas	.70	4,031	1,746
California	11.82	68,402	2,744
Colorado	1.38	7,996	2,603
Connecticut	1.82	10,549	3,330
Delaware	.29	1,656	2,751
Florida	4.29	24,855	2,296
Georgia	1.99	11,506	2,009
Hawaii	.44	2,519	2,511
Idaho	.32	1,870	1,908
Illinois	5.81	33,626	2,921
Indiana	2.24	12,966	2,387
Iowa	1.23	7,099	2,467
Kansas	1.06	6,145	2,551
Kentucky	1.22	7,055	1,928
Louisiana	1.73	10,006	2,246
Maine	.37	2,159	1,889
Maryland	2.09	12,096	2,796
Massachusetts	2.68	15,483	2,661
Michigan	4.03	23,326	2,557
Minnesota	1.80	10,432	2,536
Mississippi	.71	4,135	1,626
Missouri	1.97	11,379	2,290
Montana	.31	1,803	2,251
Nebraska	.65	3,788	2,390
Nevada	.43	2,469	2,704
New Hampshire	.40	2,319	2,423
New Jersey	4.01	23,204	3,115
New Mexico	.45	2,632	1,926
New York	8.15	47,162	2,672
North Carolina	2.05	11,840	1,954
North Dakota	.28	1,594	2,401
Ohio	4.65	26,935	2,506
Oklahoma	1.28	7,400	2,309
Oregon	1.10	6,389	2,389
Pennsylvania	5.12	29,601	2,495
Rhode Island	.41	2,397	2,495
South Carolina	1.00	5,810	1,797
South Dakota	.23	1,350	1,985
Tennessee	1.63	9,406	2,029
Texas	6.88	39,802	2,561
Utah	.51	2,923	1,827
Vermont	.18	1,039	1,986
Virginia	2.34	13,529	2,440
Washington	2.10	12,178	2,807
West Virginia	.67	3,874	1,984
Wisconsin	1.90	10,970	2,290
Wyoming	.26	1,488	2,846
District of Columbia	.36	2,070	3,334

[a] The burden by state is estimated on the basis of a special formula designed for this purpose, since data on Federal tax collections by state do not accurately reflect the distribution of the burden.

[b] Based on estimates of resident population as of April 1, 1983.

Source: Office of Management and Budget and Tax Foundation.

145. Federal Civilian Employment in the Executive Branch

Selected Fiscal Years 1881-1901, Fiscal Years 1908-1982[a]

Year	Employees	Year	Employees
1881	94,679	1944	3,304,379
1891	150,844	1945	3,786,645
1901	231,056	1946	2,665,520
1908	348,479	1947	2,082,258
1909	364,078	1948	2,043,981
1910	380,428	1949	2,075,148
1911	387,673	1950	1,934,040
1912	391,918	1951	2,455,901
1913	388,217	1952	2,574,132
1914	393,555	1953	2,532,160
1915	387,294	1954	2,381,659
1916	391,133	1955	2,371,462
1917	429,727	1956	2,372,266
1918	844,480	1957	2,390,561
1919	784,180	1958	2,355,292
1920	645,408	1959	2,355,054
1921	550,020	1960	2,370,826
1922	532,210	1961	2,407,025
1923	525,746	1962	2,484,655
1924	532,048	1963	2,497,699
1925	541,792	1964	2,469,645
1926	537,251	1965	2,496,064
1927	535,599	1966	2,726,144
1928	549,238	1967	2,967,964
1929	567,721	1968	3,019,976
1930	588,951	1969	3,040,129
1931	596,745	1970	2,884,307
1932	592,560	1971	2,822,884
1933	590,984	1972	2,769,848
1934	685,108	1973	2,722,131
1935	765,712	1974	2,847,140
1936	850,395	1975	2,848,014
1937	878,214	1976	2,832,471
1938	864,534	1977	2,840,149
1939	935,797	1978	2,874,547
1940	1,022,853	1979	2,895,007
1941	1,416,444	1980	3,065,672
1942	2,272,082	1981	2,891,844
1943	3,273,887	1982	2,860,754

[a] Data for 1881-1976 as of end of fiscal year, June 30, except 1919 (as of November 11), and 1921 (as of July 31). Data for 1977 through 1982 as of June 30.

Source: Office of Personnel Management.

146. Federal Civilian Employment in the Executive Branch by Agency and State

December 31, 1981

State	Total	Department of Defense	Postal Service[a]	Veterans Adminis-tration	All other[b]
Total	2,758,350	979,976	674,012	233,218	871,144
Alabama	49,937	25,974	7,479	4,449	12,035
Alaska	15,150	4,595	1,414	83	9,058
Arizona	36,263	10,064	6,952	3,108	16,139
Arkansas	19,011	4,659	4,968	3,611	5,773
California	302,429	133,392	75,895	23,107	70,035
Colorado	49,471	13,775	9,458	2,647	23,591
Connecticut	20,100	4,566	9,819	2,572	3,143
Delaware	4,800	1,775	1,530	739	756
Florida	83,888	30,160	26,088	9,426	18,214
Georgia	77,882	35,753	13,479	5,083	23,567
Hawaii	26,050	20,655	2,181	183	3,031
Idaho	11,405	1,170	2,096	573	7,566
Illinois	100,453	21,861	40,945	11,899	25,748
Indiana	40,127	13,902	14,039	3,869	8,317
Iowa	18,654	1,494	9,160	3,129	4,871
Kansas	22,295	6,093	7,269	3,137	5,796
Kentucky	31,216	13,124	7,675	2,227	8,190
Louisiana	31,927	8,674	9,176	3,759	10,318
Maine	8,918	2,236	3,417	1,261	2,004
Maryland	128,493	40,645	11,609	3,047	73,192
Massachusetts	55,923	12,190	21,298	7,775	14,660
Michigan	53,767	12,498	23,253	6,143	11,873
Minnesota	29,604	3,050	13,584	4,681	8,289
Mississippi	25,119	11,097	4,666	3,025	6,331
Missouri	65,810	20,199	17,371	5,977	22,263
Montana	12,501	1,179	2,217	665	8,440
Nebraska	15,273	3,785	5,206	2,004	4,278
Nevada	9,085	1,929	2,178	772	4,206
New Hampshire	15,469	10,461	2,664	751	1,593
New Jersey	71,072	28,952	27,259	4,588	10,273
New Mexico	27,489	10,000	2,786	1,529	13,174
New York	152,141	19,156	71,845	20,908	40,232
North Carolina	42,393	14,569	12,277	4,815	10,732
North Dakota	8,367	1,716	2,258	627	3,766
Ohio	87,583	32,692	29,708	9,037	16,146
Oklahoma	46,101	24,363	7,985	2,471	11,282
Oregon	28,836	3,075	6,846	2,577	16,338
Pennsylvania	129,284	54,671	36,203	11,448	26,962
Rhode Island	9,123	4,179	2,720	1,148	1,076
South Carolina	32,126	19,442	5,697	2,799	4,188
South Dakota	9,927	1,273	2,219	1,863	4,572
Tennessee	36,655	7,966	11,850	6,234	10,605
Texas	152,115	61,446	35,907	14,217	40,545
Utah	36,510	22,472	3,161	1,577	9,300
Vermont	4,396	512	1,744	853	1,287
Virginia	150,377	103,037	13,664	5,246	28,430
Washington	62,360	27,145	11,347	4,211	19,657
West Virginia	15,280	1,595	4,537	2,755	6,393
Wisconsin	26,546	3,066	12,049	5,194	6,237
Wyoming	6,607	886	1,226	860	3,635
District of Columbia	190,733	16,708	10,735	6,460	156,830
Outside U.S.	71,309	50,100	2,903	2,099	16,207

---

[a] Excludes temporary Christmas assistants in the Postal Service in all areas.

[b] Excludes White House Office, Office of the Vice President, Board of Governors of the Federal Reserve System, Tennessee Valley Authority, Central Intelligence Agency, National Security Agency, State Department, and foreign nationals employed overseas. Includes Army Corps of Engineers.

Source: Office of Personnel Management.

147. Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, By Grade[a]

June 30, 1968, and March 31, 1982

Grade	June 30, 1968			March 31, 1982		
	Employees[b]	Aggregate pay (millions)	Average salary[c]	Employees[b]	Aggregate pay (millions)	Average salary[c]
Total	1,301,503	$11,263.1	$8,654	1,400,033	$32,165.6	$22,975
1	3,514	13.6	3,878	2,375	20.0	8,440
2	47,280	200.7	4,244	17,734	170.0	9,587
3	156,091	759.4	4,865	81,406	888.5	10,915
4	190,894	1,071.9	5,615	163,802	2,086.6	12,739
5	158,729	1,006.7	6,342	191,130	2,778.9	14,539
6	63,373	449.3	7,089	90,739	1,491.9	16,442
7	112,822	856.9	7,596	132,131	2,379.2	18,007
8	20,462	172.9	8,451	28,160	576.2	20,463
9	139,516	1,263.1	9,054	142,290	3,103.5	21,811
10	15,916	160.0	10,053	28,037	685.7	24,458
11	138,285	1,497.9	10,832	159,550	4,243.1	26,594
12	111,796	1,422.0	12,720	164,954	5,289.2	32,065
13	81,234	1,214.1	14,945	111,485	4,295.3	38,528
14	37,548	660.8	17,600	56,772	2,588.0	45,586
15	19,450	401.8	20,656	28,491	1,513.2	53,113
16	3,294	77.7	23,590	739	42.3	57,273
17	920	23.9	25,996	163	9.4	57,500
18	379	10.3	27,055	75	4.3	57,500

[a] The General Schedule Federal career system covers most positions in the Executive Branch, the District of Columbia government, and certain agencies in the Legislative and Judicial Branches; personnel of the Central Intelligence Agency and National Security Agency are excluded.

[b] Salaries for certain employees of the Veterans Administration, the Foreign Service, U.S. Postal Service, blue collar workers, and others are covered under smaller special pay systems.

[c] Arithmetic mean. The rate of basic pay for employees in the General Schedule is limited by statute to the rate for level V of the Executive Schedule (currently $57,500), which in turn is tied to Congressional salary adjustments.

Source: Office of Personnel Management.

148. Federal Personnel Compensation and Benefits

Selected Fiscal Years 1975-1983[a]

(Millions)

Item	1975	1981	1982	1983
Total personnel costs[b]	$76,847	$122,548	$133,140	$142,464
Civilian personnel costs, total[b]	47,377	74,667	78,172	83,760
Executive branch, total	35,710	56,155	58,889	62,845
Direct compensation	29,008	47,547	49,624	52,417
Personnel benefits[c]	6,702	8,608	9,265	10,428
Legislative and judiciary, total[d]	505	938	1,003	1,101
Direct compensation	464	856	912	990
Personnel benefits	41	82	91	111
Postal Service, total	11,162	17,574	18,280	19,814
Direct compensation	9,427	15,270	16,222	17,003
Personnel benefits	1,735	2,304	2,058	2,811
Military personnel costs, total[e]	29,470	47,881	54,968	58,704
Direct compensation	21,302	31,414	37,020	39,311
Personnel benefits	1,812	2,738	3,007	3,238
Payments to military retirees	6,356	13,729	14,941	16,155

[a] Data for 1983 are estimates from the *Budget* submitted in January 1983.

[b] Includes Postal Service, which was converted to independent status by the Postal Service Reorganization Act of 1970.

[c] Includes employing agency's contributions for the costs of life and health insurance, retirement, and transfers from general revenues to amortize the effects of general pay increases on Federal retirement systems for employees (non-postal) in the executive, legislative, and judicial branches; also includes transfers for interest in unfunded liability for those branches.

[d] Excludes members and officers of Congress.

[e] Excludes reserve components.

Source: Office of Management and Budget.

Section IV

STATE AND LOCAL GOVERNMENTS

Table *Page*

Summary Data

149 State and Local Total Expenditures, Revenue, and Debt 173
150 State and Local Revenues, Expenditures, and Surpluses or Deficits; Total and General Accounts 174
151 State and Local Receipts and Expenditures in the National Income Accounts 175
152 State and Local Direct General Expenditures, Revenue, and Debt, by State 176

Expenditures

153 State and Local Total Expenditures by Function 178
154 Per Capita State and Local Direct General Expenditures by Function 179
155 State and Local Direct General Expenditures by Function and State 180
156 State and Local Direct General Expenditures by Major Function and State .. 182
157 Per Capita State and Local Direct General Expenditures by Function and State 184
158 Ranking of States According to Per Capita State and Local Direct General Expenditures by Function 185
159 State and Local Direct General Expenditures per $1,000 of Personal Income by Function 186
160 State and Local Direct General Expenditures per $1,000 of Personal Income by Function and State 187
161 Ranking of States According to State and Local Direct General Expenditures per $1,000 of Personal Income by Function 188

Revenue and Taxation

162 State and Local Revenue by Source 189
163 Percentage Distribution of State and Local General Revenue by Source 190
164 State and Local Tax Index and Tax Receipts by Type of Tax 191
165 State and Local General Revenue by Source and State 192
166 State and Local General Revenue by Originating Level of Government and by State 194
167 State and Local General Revenue by Final Recipient Level of Government and by State 195
168 Per Capita State and Local General Revenue by Source 196
169 Per Capita State and Local General Revenue by Source and State 197

(Continued)

Table *Page*

170 Ranking of States According to Per Capita State and Local General Revenue by Source 198
171 State and Local General Revenue per $1,000 of Personal Income by Source 199
172 State and Local General Revenue per $1,000 of Personal Income by Source and State 200
173 Ranking of States According to State and Local General Revenue per $1,000 of Personal Income by Source 201
174 State and Local Tax Collections by Level of Government and Source 202
175 Percentage Distribution of State and Local Tax Collections by Level of Government and Source 203
176 State and Local Total and Per Capita Tax Collections by State 204
177 State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government 205
178 State and Local Tax Collections by Level of Government, Source, and State 206
179 Per Capita State and Local Tax Collections by Level of Government, Source, and State 207
180 Percentage Distribution of State and Local Tax Collections by Level of Government, Source, and State 208
181 State and Local Debt Outstanding, Issued, and Retired 209
182 State and Local Debt Outstanding, Issued, and Retired, by State 210
183 Cash and Security Holdings of State and Local Governments by Purpose of Holding 211
184 Cash and Security Holdings of State and Local Governments by Holding and Level of Government by State 212
185 New State and Local Security Issues by Type and Use of Proceeds 214
186 State and Municipal Bond Election Results 215

Major State and Local Functions

187 Income and Expenditure of All Public and Private Higher Education Institutions 216
188 Higher Education Enrollments and College-Age Population 217
189 Capital Outlay of State and Local Governments by Major Function 218
190 Capital Outlay of State and Local Governments by Major Function and State 219
191 Public Assistance Payments by Type of Program 220
192 Benefit Payments under Public Major Assistance Programs by Program and State 221
193 Revenue, Expenditures, and Debt on Public Highways and Toll Roads 222
194 Full-Time Equivalent Employment of State and Local Governments per 10,000 Population by Function and State 223
195 State and Local Payroll, Employment, and Average Earnings by State 224
196 Selected Factors Affecting State and Local Finances 226
197 Finances of State-Administered Public Employee Retirement Systems, by Year 228
198 Finances of State-Administered Public Employee Retirement Systems, by State 229

142. Estimated Ownership of Federal Securities

End of Selected Fiscal Years 1939-1982[a]

(Billions at Par)

Year	Total securities outstanding[b]	Held by banks			U.S. government investment accounts	Held by nonbank investors							
		Total	Commercial banks[c]	Federal reserve banks		Total	Individuals[d]	Insurance companies	Mutual savings banks	Corporations[e]	State and local governments	Foreign and international	Miscellaneous investors[f]
1939[g]	$42.4	$15.2	$12.7	$2.5	$6.5	$20.7	$9.4	$5.7	$2.7	$2.0	$.4	$.2	$.3
1946[g]	262.3	97.8	74.5	23.3	30.9	133.6	64.1	24.9	11.8	15.3	6.3	1.9	9.3
1950	259.4	83.9	65.6	18.3	37.8	137.7	67.4	19.1	11.6	18.4	8.7	2.2	9.6
1952	260.7	84.0	61.1	22.9	44.3	132.4	64.8	15.7	9.6	18.8	10.4	3.4	9.7
1954	272.8	88.6	63.6	25.0	49.3	134.9	64.8	15.4	9.1	16.5	13.9	4.6	10.6
1956	274.1	81.1	57.3	23.8	53.5	139.5	66.6	13.6	8.3	17.3	16.1	6.2	11.4
1958	278.4	90.6	65.2	25.4	55.9	131.9	64.4	12.2	7.4	14.1	16.3	5.9	11.6
1960	286.3	81.8	55.3	26.5	55.3	149.2	69.7	12.0	6.6	19.5	18.8	10.1	12.5
1962	297.6	94.8	65.1	29.7	56.5	146.3	65.5	11.4	6.2	18.2	20.1	11.3	13.6
1964	310.7	95.0	60.2	34.8	61.1	154.6	68.5	11.1	5.8	18.9	22.5	12.0	15.8
1966	318.7	97.0	54.8	42.2	66.7	155.0	72.8	10.0	5.0	14.2	24.5	11.6	16.9
1968	345.1	111.9	59.7	52.2	76.0	157.2	74.2	8.5	4.0	12.0	25.1	10.7	22.7
1969	352.9	109.4	55.3	54.1	84.8	158.7	77.3	8.1	3.5	11.1	26.4	10.3	22.0
1970	370.2	110.3	52.6	57.7	95.2	164.7	81.8	7.2	3.2	8.5	29.0	14.0	21.0
1971	397.5	126.5	61.0	65.5	102.9	168.1	75.4	7.0	3.3	7.4	25.9	31.9	17.2
1972	426.4	132.3	60.9	71.4	111.5	182.8	73.2	6.7	3.5	9.3	26.9	49.2	14.0
1973	457.3	133.5	58.5	75.0	123.4	200.1	75.9	6.3	3.3	9.8	28.8	59.4	16.6
1974	474.2	133.7	53.2	80.5	138.2	202.5	80.7	5.9	2.6	10.8	28.3	56.9	17.3
1975	533.1	153.7	69.0	84.7	145.3	234.1	87.1	7.1	3.5	13.2	31.7	66.0	25.5
1976	620.4	186.9	92.5	94.4	149.6	283.9	96.4	10.6	5.4	24.3	39.3	69.8	38.1
1977	698.8	204.5	99.8	104.7	155.5	338.8	103.9	14.3	6.2	23.3	53.0	95.5	42.6
1978	771.5	211.1	96.3	114.8	168.0	392.0	109.4	15.1	5.2	21.3	69.0	121.0	51.1
1979	826.5	205.6	90.1	115.5	187.7	433.3	115.5	14.6	4.8	24.0	67.1	125.2	82.1
1980	907.7	221.6	100.9	120.7	197.7	488.3	123.0	14.4	5.3	25.5	73.4	126.0	120.7
1981	997.9	237.0	112.7	124.3	208.1	552.7	109.7	27.6	n.a.	18.0	95.7[h]	135.5	166.2[h]
1982	1,142.0	252.2	117.8	134.4	216.4	663.4	115.6[h]	34.8[h]	n.a.	n.a.	110.4[h]	146.4	n.a.

[a] The Export-Import Bank was moved within the *Budget* effective October 1, 1976. Adjustments are made to include totals for the period it was outside the *Budget*. Also, adjustments are now made to reflect certain Export-Import Bank borrowing transactions now classified as agency debt.

[b] Securities issued or guaranteed by the United States Government, excluding guaranteed securities held by the Treasury.

[c] Consists of commercial banks, trust companies, and stock savings banks in the United States and in territories and island possessions; excludes securities held in trust departments.

[d] Includes partnerships and personal trust accounts.

[e] Exclusive of banks and insurance companies.

[f] Includes savings and loan associations, nonprofit institutions, corporate pension trust funds, and dealers and brokers. Also included are certain government deposit accounts and government sponsored agencies. After 1980, mutual savings banks and money market funds are included.

[g] As of end of calendar year.

[h] Preliminary.

Source: Treasury Department and Federal Reserve System.

143. Indebtedness of Foreign Countries to the United States Government by Region and Country[a]

Er[illegible]elected Fiscal Years 1954-1981

(Millions)

Region and country	1954	1965	1975	1981
Total	$11,816	$18,315	$34,549	$62,178
Western Europe	9,127	6,687	6,680	6,623
France	1,911	607	336	151
Germany, F.R.	1,196	225	126	14
Italy	300	130	245	422
Netherlands	322	66	158	45
Norway	106	29	249	82
Portugal	46	105	101	559
Spain	61	411	788	1,394
United Kingdom[b]	4,648	3,987	3,520	2,821
Yugoslavia	55	629	578	611
Other	482	497	578	524
Eastern Europe	310	293	1,241	2,180
Poland	70	86	134	975
Union of Soviet Socialist Republics	222	195	1,015	1,077
Other	18	12	92	127
East Asia and Pacific	493	1,677	5,162	10,251
Australia and New Zealand	20[c]	3	373	313
China, Republic of (Taiwan)	156	334	730	1,743
Indonesia	127	177	1,250	2,186
Japan[d]	90	804	594	610
Korea, Republic of	21	58	1,248	3,526
Philippines	79	96	336	714
Other	–	205	632	1,158

Region and country	1954	1965	1975	1981
Western Hemisphere	$927	$3,135	$7,440	$10,488
Brazil	437	1,014	2,134	2,071
Canada	11	–	254	481
Chile	79	517	1,098	552
Colombia	33	269	894	848
Mexico	115	245	524	2,308
Other	252	1,090	2,535	4,228
Near East	353	1,988	5,239	20,162
Egypt	6	521	506	6,578
Greece	81	174	325	679
Iran	24	243	1,006	403
Israel	123	391	1,698	8,289
Turkey	95	623	1,527	3,001
Other	24	36	176	1,212
South Asia	397	3,872	6,481	7,486
Bangladesh	–	–	241	969
India	361	2,858	3,650	3,305
Pakistan	15	955	2,368	2,740
Other	21	59	223	472
Africa	142	529	2,252	4,968
Algeria	–	–	218	874
Morocco	10	243	481	629
Zaire	–	(e)	275	818
Other	132	286	1,278	2,648
Worldwide	67	134	55	20
United Nations	62[f]	107	54	19
Unspecified	5	27	1	1

[a] Excludes indebtedness arising out of World War I. Includes the debt of private agencies as well as governments to the U.S. Government and its agencies.
[b] Includes Cayman Islands.
[c] Oceania, including Australia.
[d] Includes Ryukyu Islands.
[e] Less than $50,000.
[f] International organizations, including United Nations.
Source: Treasury Department.

144. Federal Civilian Employment by Branch and Type of Agency

Selected Dates 1918-1982

Branch and agency	End of World War I Nov. 11, 1918	As of Dec. 31, 1932	Prewar emergency peak June 30, 1939	World War II peak June 30, 1945	Postwar low April 30, 1950	As of Sept. 30, 1982
Total	927,780	576,741	964,342	3,761,635	1,972,700	2,824,727
Legislative Branch[a]	7,980	11,159	15,802	26,959	22,896	38,791
Judicial Branch	2,040	1,777	2,292	2,706	3,772	15,992
Executive Branch[a]	917,760	563,805	946,248	3,731,970	1,946,032[b]	2,769,944
Departments (except military establishment)	n.a.	467,768	579,589	684,719	837,606[b]	1,362,852
Post Office (Postal Service)	n.a.	n.a.	n.a.	378,849	510,727	659,552
Agriculture	n.a.	n.a.	n.a.	84,573	77,559	121,175
Treasury	n.a.	n.a.	n.a.	96,493	90,573	118,648
Health and Human Services	n.a.	n.a.	n.a.	n.a.	n.a.	147,791
Interior	n.a.	n.a.	n.a.	44,354	58,206	78,869
Other	n.a.	n.a.	n.a.	80,450	100,541[b]	236,817
Independent agencies	n.a.	([c])	171,373	250,214	353,720	417,459[d]
Emergency agencies	n.a.	–	–	169,027	–	–
Postwar agencies	n.a.	–	–	–	9,687	–
Military establishment	n.a.	96,037	195,286	2,628,010	745,019	989,633

[a] Employment in the Legislative and Executive Branches applies to June 30 in all years except 1982.

[b] Excludes 147,264 temporary employees engaged in taking the Seventeenth Decennial Census.

[c] Unallocable, included in departments (except military establishment).

[d] Excluding the U.S. Postal Service, which became an independent agency effective July 1, 1971.

Source: Office of Personnel Management.

150. State and Local Revenues, Expenditures, and Surpluses or Deficits; Total and General Accounts

Selected Fiscal Years 1942-1981

(Millions)

Year	Total			General[a]		
	Revenue	Expenditure	Surplus or deficit (-)	Revenue	Expenditure	Surplus or deficit (-)
1942	$13,148	$10,914	$2,234	$10,418	$9,190	$1,228
1944	14,133	10,449	3,684	10,908	8,863	2,045
1946	15,983	14,067	1,916	12,356	11,028	1,328
1948	21,613	21,260	353	17,250	17,684	-434
1950	25,639	27,905	-2,266	20,911	22,787	-1,876
1952	31,013	30,863	150	25,181	26,098	-917
1954	35,386	36,607	-1,221	29,012	30,701	-1,689
1956	41,692	43,152	-1,460	34,667	36,711	-2,044
1957	45,929	47,553	-1,624	38,164	40,375	-2,211
1958	49,262	53,712	-4,450	41,219	44,851	-3,632
1959	53,972	58,572	-4,600	45,302	48,887	-3,585
1960	60,277	60,999	-722	50,505	51,876	-1,371
1961	64,531	67,023	-2,492	54,037	56,201	-2,164
1962	69,492	70,547	-1,055	58,252	60,206	-1,954
1963	74,408	74,698	-290	62,269	63,977	-1,708
1964	81,455	80,579	876	68,443	69,302	-859
1965	87,777	86,686	1,091	74,000	74,678	-678
1966	97,619	94,906	2,713	83,036	82,843	193
1967	106,581	105,978	603	91,197	93,350	-2,153
1968	117,581	116,234	1,347	101,264	102,411	-1,147
1969	132,153	131,600	553	114,500	116,728	-2,228
1970	150,106	148,052	2,054	130,756	131,332	-576
1971	166,090	170,766	4,676	144,927	150,674	-5,747
1972	190,798	190,496	302	167,541	168,549	-1,008
1973	217,616	205,466	12,150	190,214	181,357	8,857
1974	237,856	226,032	11,824	207,670	198,959	8,711
1975	264,013	269,215	-5,202	228,171	230,721	-2,550
1976	303,287	304,228	-941	256,176	256,731	-555
1977	337,747	322,780	14,967	285,796	274,388	11,408
1978	371,607	346,786	24,821	315,960	296,983	18,977
1979	404,934	381,867	23,067	343,278	327,517	15,761
1980	451,537	434,073	17,464	382,322	369,086	13,236
1981	506,728	487,048	19,680	423,404	407,449	15,955

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census, and Tax Foundation computations.

151. State and Local Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1981

(Billions)

Source and function	1929	1949	1959	1969	1979	1981
Total receipts, national income basis........	$7.6	$19.5	$46.4	$120.2	$352.0	$416.8
Personal tax and nontax receipts	1.3	2.4	6.1	20.6	70.4	88.6
Corporate profits tax accruals............	.1	.6	1.2	3.4	13.4	13.9
Indirect business tax and nontax accruals	5.9	13.3	29.3	67.6	160.2	192.8
Contributions for social insurance........	.1	.9	3.1	8.3	27.4	33.8
Federal grants-in-aid......................	.1	2.2	6.8	20.3	80.5	87.7
Total expenditures, national income basis ..	7.8	20.2	46.9	118.7	321.5	385.0
Purchase of goods and services...........	7.4	18.0	43.7	111.2	306.0	368.0
Transfer payments to persons	.2	3.0	5.1	12.2	35.0	43.0
Net interest paid[b]	.4	.1	.1	-1.2	-11.8	-16.9
Less: Dividends received by government[c]	—	—	—	.2	1.9	2.6
Subsidies less current surplus of government enterprises	-.2	-.8	-2.0	-3.3	-5.9	-6.5
Surplus or deficit (-) in national income and products accounts	-.2	-.7	-.4	1.5	30.4	31.7
Social insurance funds	.1	.6	2.0	5.8	23.8	31.8
Other	-.3	-1.3	-2.5	-4.3	6.6	-.1

[a] See Introductory Notes for a description of the Federal sector in the national income and products accounts.

[b] Interest paid less interest received.

[c] Prior to 1968, dividends received included in net interest paid.

Source: Department of Commerce, Bureau of Economic Analysis.

149. State and Local Total Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1981

(Millions)

Year	Expenditures[a]				Revenue				Gross debt[b]		
		State				From own sources					
	Total	Total[c]	Direct[d]	Local direct	Total state and local[e]	State	Local	From Federal government	Total	State	Local
1902	$1,095	$188	$136	$959	$1,048	$183	$858	$7	$2,107	$230	$1,877
1913	2,257	388	297	1,960	2,030	360	1,658	12	4,414	379	4,035
1922	5,652	1,397	1,085	4 567	5,169	1,234	3,827	108	10,109	1,131	8,978
1927	7,810	2,047	1,451	6,359	7,838	1,994	5,728	116	14,881	1,971	12,910
1932	8,403	2,829	2,028	6,375	7,887	2,274	5,381	232	19,205	2,832	16,373
1940	11,240	5,209	3,555	7,685	11,749	5,012	5,792	945	20,283	3,590	16,693
1942	10,914	5,343	3,563	7,351	13,148	6,012	6,278	858	19,337	3,257	16,080
1944	10,499	5,161	3,319	7,180	14,333	6,714	6,665	954	17,479	2,776	14,703
1946	14,067	7,066	4,974	9,093	15,983	7,712	7,416	855	15,917	2,353	13,564
1948	21,260	11,181	7,897	13,363	21,613	10,086	9,666	1,861	18,656	3,676	14,980
1950	27,905	15,082	10,864	17,041	25,639	11,480	11,673	2,486	24,115	5,285	18,830
1952	30,863	15,834	10,790	20,073	31,013	14,330	14,117	2,566	30,100	6,874	23,226
1954	36,607	18,686	13,008	23,599	35,386	15,951	16,468	2,966	38,931	9,600	29,331
1956	43,152	21,686	15,148	28,004	41,692	18,903	19,453	3,335	48,868	12,890	35,978
1958	53,712	28,080	19,991	33,721	49,262	21,427	22,970	4,865	58,187	15,394	42,793
1960	60,999	31,596	22,152	38,847	60,277	26,094	27,209	6,974	69,955	18,543	51,412
1962	70,547	36,402	25,495	45,053	69,492	30,115	31,506	7,871	81,278	22,023	59,255
1964	80,579	42,583	29,616	50,964	81,455	35,703	35,749	10,002	92,222	25,041	67,181
1966	94,906	51,123	34,195	60,711	97,619	43,000	41,499	13,214	107,051	29,564	77,487
1968	116,234	66,254	44,304	71,930	117,581	52,525	47,875	17,181	121,158	35,666	85,492
1970	148,052	85,055	56,163	91,889	150,106	68,691	59,557	21,857	143,570	42,008	101,563
1972	190,496	109,255	72,496	118,001	190,798	84,362	75,097	31,342	175,158	54,453	120,705
1973	205,466	118,836	78,014	127,452	217,616	97,108	81,253	39,256	188,485	59,375	129,110
1974	226,032	132,134	86,193	139,498	237,856	107,645	88,391	41,820	206,616	65,296	141,320
1975	269,215	158,882	106,905	161,336	264,013	119,206	144,807	47,034	219,926	72,127	147,798
1976	304,228	180,926	123,069	179,980	303,287	139,104	164,183	55,589	240,532	84,825	155,707
1977	324,554	191,225	128,765	194,403	337,870	155,799	119,626	62,444	259,658	90,200	169,458
1978	346,786	203,832	136,545	208,768	371,607	171,550	130,464	69,592	280,433	102,569	177,864
1979	381,867	224,644	148,690	231,684	404,934	189,917	139,853	75,164	304,103	111,740	192,363
1980	434,073	257,812	173,308	259,010	451,537	212,636	155,873	83,029	335,603	121,958	213,645
1981	487,048	291,527	198,347	286,827	506,728	240,042	176,391	90,294	363,892	134,847	229,045

[a] Includes expenditures for utility, liquor stores, and insurance trust, as well as general functions; excludes payments for debt retirement.

[b] Short- and long-term debt outstanding at end of fiscal year.

[c] Expenditures for state functions and intergovernmental payments to local governments; beginning 1974 also includes state payments to Federal government, largely for the supplemental security income program for the aged, blind, and disabled, initiated in January 1974.

[d] Direct expenditures are disbursements to final recipients of government payments; i.e., all expenditures other than intergovernmental.

[e] Excludes duplicating interlevel transfers of funds.

Source: Department of Commerce, Bureau of the Census.

152. State and Local Direct General Expenditures, Revenue, and Debt, by State

Fiscal Year 1981

(Millions)

State	Expenditures			Revenue				Gross debt[a]	
	Total state and local	State	Local	Total state and local	From own sources		From Federal government	Total state and local	State
					State	Local			
Total	$405,576	160,474	$245,102	$423,404	$187,374	$145,736	$90,294	$363,892	$134,846
Alabama	5,639	2,791	2,849	6,310	3,190	1,624	1,497	4,605	1,320
Alaska	2,896	1,808	1,088	5,521	4,472	584	465	5,224	2,400
Arizona	4,752	1,663	3,089	4,657	2,196	1,605	856	5,346	140
Arkansas	2,980	1,496	1,484	3,151	1,440	798	913	2,327	472
California	49,700	16,946	32,754	51,561	24,002	16,449	11,111	26,259	8,983
Colorado	5,166	1,841	3,325	5,361	2,049	2,260	1,052	4,452	713
Connecticut	5,330	2,511	2,819	5,588	2,619	1,972	998	6,417	4,411
Delaware	1,224	728	497	1,303	761	230	312	1,751	1,064
Florida	14,314	4,555	9,760	14,858	6,092	5,809	2,957	12,570	2,816
Georgia	8,401	3,314	5,087	9,009	3,504	3,347	2,158	6,877	1,378
Hawaii	2,104	1,672	431	2,254	1,440	334	479	2,145	1,854
Idaho	1,417	672	745	1,460	683	408	368	784	379
Illinois	20,122	8,029	12,093	21,395	8,608	8,115	4,672	16,502	6,920
Indiana	7,687	2,979	4,708	7,954	3,638	2,688	1,627	4,378	1,024
Iowa	5,107	2,000	3,107	5,160	2,292	1,873	995	2,393	439
Kansas	4,197	1,715	2,482	4,138	1,731	1,620	787	3,982	420
Kentucky	5,473	3,202	2,270	5,335	2,826	1,050	1,458	7,474	3,028
Louisiana	7,605	3,672	3,933	7,990	3,983	2,245	1,762	8,666	3,489
Maine	1,724	911	813	1,846	842	487	517	1,445	834
Maryland	8,088	3,406	4,682	8,618	3,891	2,837	1,890	8,457	3,982
Massachusetts	11,134	5,106	6,029	11,952	5,151	4,132	2,669	10,743	6,283
Michigan	18,176	7,178	10,998	18,859	7,908	6,857	4,094	11,715	3,471
Minnesota	8,568	3,158	5,411	8,715	4,171	2,709	1,834	7,916	2,396
Mississippi	3,749	1,750	1,998	3,714	1,728	936	1,050	2,162	794
Missouri	6,950	2,823	4,127	6,904	2,606	2,617	1,681	4,555	1,335
Montana	1,489	702	786	1,669	672	554	443	1,194	303

(Continued)

152. State and Local Direct General Expenditures, Revenue, and Debt, by State —Continued

Fiscal Year 1981

(Millions)

State	Expenditures			Revenue				Gross debt[a]	
	Total state and local	State	Local	Total state and local	From own sources		From Federal government	Total state and local	State
					State	Local			
Nebraska	2,614	1,018	1,596	2,776	1,068	1,195	513	4,739	246
Nevada	1,661	635	1,026	1,619	627	692	300	1,399	555
New Hampshire	1,392	638	754	1,306	442	544	320	1,480	1,039
New Jersey	13,886	4,867	9,020	13,791	6,247	5,221	2,322	14,213	7,620
New Mexico	2,467	1,275	1,192	3,068	1,997	470	601	2,694	762
New York	42,468	12,222	30,246	43,944	16,027	19,419	8,498	47,185	24,657
North Carolina	8,358	3,654	4,704	8,373	4,098	2,230	2,046	4,999	1,351
North Dakota	1,271	694	577	1,457	819	349	289	818	212
Ohio	16,972	6,342	10,629	16,461	6,729	6,247	3,486	11,268	4,715
Oklahoma	4,789	2,373	2,416	5,339	2,896	1,403	1,040	3,861	1,733
Oregon	5,534	2,294	3,240	5,652	2,395	2,005	1,252	8,347	5,900
Pennsylvania	18,910	7,583	11,326	19,717	8,861	6,723	4,133	19,437	6,330
Rhode Island	1,838	1,087	751	1,856	911	481	464	2,300	1,725
South Carolina	4,481	2,307	2,174	4,525	2,289	1,137	1,100	4,082	2,467
South Dakota	1,185	647	537	1,180	462	390	328	1,130	693
Tennessee	6,416	2,765	3,651	6,554	2,432	2,433	1,688	6,533	1,473
Texas	21,334	8,150	13,184	23,617	10,621	8,842	4,154	22,516	2,652
Utah	2,490	1,200	1,290	2,490	1,139	738	612	2,171	578
Vermont	893	536	358	967	425	249	293	854	673
Virginia	8,562	3,989	4,573	8,721	4,030	2,737	1,954	6,251	2,142
Washington	8,608	4,027	4,581	8,114	3,710	2,501	1,904	13,242	1,793
West Virginia	3,170	1,742	1,428	3,169	1,555	716	898	3,700	1,843
Wisconsin	9,077	3,267	5,810	9,267	4,380	2,901	1,986	6,107	2,591
Wyoming	1,307	534	772	1,713	715	662	336	1,522	451
District of Columbia	1,904	–	1,904	2,447	–	1,311	1,136	2,703	–

[a] Includes general and utility debt.

Source: Department of Commerce, Bureau of the Census.

153. State and Local Total Expenditures by Function

Selected Fiscal Years 1902-1981

(Millions)

Year	Total	General by function								Insurance trust[c]	Utility and liquor stores[d]
		Total general	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other general[b]		
1902	$1,095	$1,013	$255	$175	$37	$60	$90	$141	$255	—	$82
1913	2,257	2,064	577	419	52	108	165	211	532	$7	186
1922	5,652	5,218	1,705	1,294	119	258	348	313	1,181	75	359
1927	7,810	7,210	2,235	1,809	151	355	473	412	1,775	109	491
1932	8,403	7,765	2,311	1,741	444	456	528	470	1,815	120	518
1942	10,914	9,190	2,586	1,490	1,225	591	630	578	2,090	617	1,106
1944	10,499	8,863	2,793	1,200	1,133	656	665	599	1,817	354	1,281
1946	14,067	11,028	3,356	1,672	1,409	818	773	703	2,297	1,306	1,733
1948	21,260	17,684	5,379	3,036	2,099	1,229	1,050	880	4,011	1,197	2,379
1950	27,905	22,787	7,177	3,803	2,940	1,748	1,264	1,041	4,814	2,379	2,739
1952	30,863	26,098	8,318	4,650	2,788	2,185	1,525	1,193	5,436	1,698	3,067
1954	36,607	30,701	10,557	5,527	3,060	2,409	1,783	1,375	5,990	2,423	3,482
1956	43,152	36,711	13,220	6,953	3,139	2,772	2,067	1,560	7,000	2,376	4,065
1958	53,712	44,851	15,919	8,567	3,818	3,462	2,483	1,843	8,759	4,168	4,693
1960	60,999	51,876	18,719	9,428	4,404	3,794	2,852	2,113	10,565	4,031	5,088
1962	70,547	60,206	22,216	10,357	5,084	4,342	3,254	2,338	12,615	4,888	5,453
1964	80,579	69,302	26,286	11,664	5,766	4,910	3,588	2,567	14,521	5,094	6,184
1966	94,906	82,843	33,287	12,770	6,757	5,910	4,152	2,974	16,993	4,782	7,282
1968	116,234	102,411	41,158	14,481	9,857	7,546	5,033	3,647	20,688	5,653	8,170
1970	148,052	131,332	52,718	16,427	14,679	9,669	6,518	4,682	26,639	7,263	9,447
1972	190,496	168,549	65,814	19,021	21,117	13,023	8,584	5,920	35,070	10,548	11,398
1973	205,466	181,357	69,714	18,615	23,582	13,844	9,584	6,652	39,366	11,074	13,035
1974	226,032	198,959	75,833	19,946	25,085	15,945	10,326	7,536	44,289	12,667	14,406
1975	269,215	230,721	87,858	22,528	28,155	18,846	12,048	8,640	52,646	21,209	17,285
1976	304,228	256,731	97,216	23,907	32,604	20,686	13,429	9,671	59,218	27,954	19,542
1977	324,554	274,215	102,780	23,058	35,905	23,039	14,857	10,747	63,829	26,149	23,051
1978	346,786	296,983	110,758	24,609	39,140	24,951	16,108	12,293	69,124	23,526	26,277
1979	381,867	327,517	119,448	28,440	41,898	28,218	17,354	13,813	78,346	23,504	30,845
1980	434,073	369,086	133,211	33,311	47,288	32,174	19,212	15,416	88,474	28,797	36,190
1981	487,048	407,449	145,784	34,603	54,121	36,101	21,283	16,771	98,786	36,583	43,016

[a] Includes general control.

[b] Includes natural resources, sanitation and sewerage, recreation, housing and urban renewal, interest on the general debt, and other and unallocable expenditures.

[c] Cash payments of contributory employee retirement, unemployment compensation, workmen's compensation, sickness, and other cash benefit social insurance programs. Includes withdrawals of retirement contributions for 1975-1981 and includes revenue and benefits of extended and special unemployment compensation programs.

[d] Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

Source: Department of Commerce, Bureau of the Census.

154. Per Capita State and Local Direct General Expenditures by Function[a]

Selected Fiscal Years 1902-1981

Year	Total general	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[b]	All other[c]
1902	$12.80	$3.22	$2.21	$.47	$.78	$1.14	$1.78	$3.22
1913	21.23	5.93	4.31	.53	1.11	1.70	2.17	5.48
1922	47.41	15.49	11.76	1.08	2.35	3.17	2.84	10.72
1927	60.57	18.78	15.20	1.27	2.98	3.98	3.46	14.90
1932	62.15	18.50	13.93	3.55	3.65	4.23	3.76	14.53
1934	56.77	14.48	11.93	7.03	3.30	3.79	3.42	12.82
1936	59.63	16.98	11.12	6.45	3.64	4.05	3.90	13.49
1938	67.38	19.17	12.70	8.23	4.24	4.54	4.17	14.33
1940	69.85	19.97	11.91	8.75	4.61	4.54	4.25	15.82
1942	68.14	19.18	11.05	9.08	4.38	4.67	4.29	15.49
1944	64.04	20.18	8.67	8.19	4.74	4.80	4.33	13.13
1946	78.00	23.74	11.83	9.97	5.79	5.47	4.97	16.23
1948	120.60	36.68	20.71	14.31	8.38	7.16	6.00	27.36
1950	150.22	47.31	25.07	19.38	11.52	8.34	6.86	31.74
1952	166.29	53.00	29.63	17.76	13.92	9.71	7.60	34.67
1954	189.06	65.01	34.04	18.84	14.83	10.98	8.47	36.89
1956	219.42	79.02	41.56	18.76	16.57	12.35	9.32	41.84
1957	236.98	82.96	45.88	20.45	18.30	13.37	10.12	45.90
1958	258.76	91.84	49.43	22.03	19.97	14.33	10.63	50.53
1959	276.96	97.91	54.34	23.43	21.10	14.87	11.35	53.96
1960	288.21	104.00	52.38	24.47	21.08	15.85	11.74	58.69
1961	307.01	112.39	53.78	25.78	22.32	16.96	12.22	63.56
1962	324.00	119.56	55.74	27.36	23.37	17.51	12.58	67.88
1963	339.19	125.81	59.11	28.74	24.59	17.99	12.93	70.02
1964	362.20	137.38	60.96	30.13	25.66	18.75	13.40	75.90
1965	385.30	147.37	63.05	32.58	27.66	19.89	14.30	80.44
1966	422.97	169.95	65.20	34.50	30.17	21.20	15.18	86.75
1967	471.79	191.64	70.41	41.53	33.56	22.99	16.74	94.91
1968	512.41	205.93	72.46	49.32	37.75	25.18	18.25	103.52
1969	578.14	233.94	76.35	59.97	42.19	28.19	20.32	117.00
1970	646.20	259.39	80.83	72.23	47.57	32.07	23.04	131.05
1971	730.52	288.05	87.73	88.36	54.32	36.50	25.68	149.88
1972	801.38	311.60	91.29	101.19	61.79	41.07	28.27	166.17
1973	862.93	331.53	88.70	112.37	65.97	45.18	31.70	187.48
1974	939.58	358.74	94.36	117.06	75.43	48.85	35.65	209.49
1975	1,076.73	412.24	105.70	127.58	88.43	55.56	40.54	246.68
1976	1,195.99	452.89	111.37	151.89	96.37	62.56	45.06	275.85
1977	1,268.37	475.22	106.80	166.14	104.20	67.82	49.45	298.74
1978	1,361.90	507.91	112.85	179.49	114.41	73.87	56.38	316.99
1979	1,488.05	542.70	129.22	190.36	128.21	78.84	62.75	355.97
1980	1,621.77	588.11	147.07	201.11	142.04	84.82	68.06	390.56
1981	1,790.25	643.51	152.74	230.63	159.35	93.95	74.02	436.05

[a] Based on resident population (including armed forces overseas, 1930-1955) at the end of the fiscal year.
[b] Includes general control.
[c] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, correction, and other unallocable expenditures.
Source: Department of Commerce, Bureau of the Census.

155. State and Local Direct General Expenditures by Function and State

Fiscal Year 1981

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
Total	$405,576	$145,784	$34,603	$52,248	$36,100	$21,283	$16,770	$98,788
Alabama	5,639	2,152	621	532	792	253	200	1,089
Alaska	2,896	762	262	154	87	97	199	1,335
Arizona	4,752	1,987	469	239	342	336	233	1,146
Arkansas	2,980	1,193	415	363	294	104	110	501
California	49,700	16,946	2,428	8,231	4,198	3,064	2,384	12,449
Colorado	5,166	2,160	477	478	434	281	256	1,080
Connecticut	5,330	1,843	376	737	343	311	219	1,501
Delaware	1,224	448	116	105	59	50	64	382
Florida	14,314	5,140	1,229	961	1,650	1,000	695	3,639
Georgia	8,401	2,900	758	895	1,384	383	309	1,772
Hawaii	2,104	603	145	276	132	95	102	751
Idaho	1,417	554	171	119	122	62	67	322
Illinois	20,122	6,961	1,893	2,842	1,282	1,311	798	5,035
Indiana	7,687	3,310	678	776	836	336	275	1,476
Iowa	5,107	2,085	699	596	474	176	206	871
Kansas	4,197	1,581	588	435	345	159	184	905
Kentucky	5,473	1,922	816	735	367	219	176	1,238
Louisiana	7,605	2,625	901	788	839	367	300	1,785
Maine	1,724	587	193	309	77	75	78	405
Maryland	8,088	2,903	651	900	590	448	311	2,285
Massachusetts	11,134	3,401	683	2,000	982	733	446	2,889
Michigan	18,176	6,926	1,165	2,827	1,658	976	759	3,865
Minnesota	8,568	2,905	884	1,268	744	308	357	2,102
Mississippi	3,749	1,395	496	422	496	131	123	686
Missouri	6,950	2,578	676	811	729	394	260	1,502
Montana	1,489	562	251	130	88	54	82	322
Nebraska	2,614	1,065	357	221	242	105	107	517
Nevada	1,661	468	201	104	164	117	119	488

(Continued)

157. Per Capita State and Local Direct General Expenditures by Function and State[a]

Fiscal Year 1981

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration[b]	Other[c]
Total	$1,790	$644	$153	$231	$159	$94	$74	$435
Alabama	1,448	553	159	136	203	65	51	281
Alaska	7,211	1,896	652	382	217	241	495	3,328
Arizona	1,748	731	172	88	126	124	86	421
Arkansas	1,303	522	181	159	128	45	48	220
California	2,100	716	103	348	177	129	101	526
Colorado	1,788	747	165	165	150	97	89	375
Connecticut	1,715	593	121	237	110	100	70	484
Delaware	2,060	753	195	176	99	85	107	645
Florida	1,469	527	126	99	169	103	71	374
Georgia	1,538	531	139	164	253	70	57	324
Hawaii	2,181	625	150	286	136	98	105	781
Idaho	1,501	587	181	126	129	65	71	342
Illinois	1,761	609	166	249	112	115	70	440
Indiana	1,400	603	124	141	152	61	50	269
Iowa	1,753	716	240	204	163	60	71	299
Kansas	1,775	669	249	184	146	67	78	382
Kentucky	1,495	525	223	201	100	60	48	338
Louisiana	1,808	624	214	187	199	87	71	426
Maine	1,533	522	172	275	69	67	69	359
Maryland	1,918	688	154	213	140	106	74	543
Massachusetts	1,941	593	119	349	171	128	78	503
Michigan	1,962	748	126	305	179	105	82	417
Minnesota	2,102	713	217	311	183	75	88	515
Mississippi	1,487	553	197	167	197	52	49	272
Missouri	1,414	524	137	165	148	80	53	307
Montana	1,892	715	319	166	112	69	105	406
Nebraska	1,665	679	227	141	154	67	68	329
Nevada	2,075	585	251	129	205	146	149	610
New Hampshire	1,512	547	189	204	74	79	61	358
New Jersey	1,886	674	107	234	128	110	77	556
New Mexico	1,894	795	210	151	160	86	99	393
New York	2,419	724	148	394	228	132	87	706
North Carolina	1,421	612	109	144	138	66	51	301
North Dakota	1,947	733	274	176	85	55	74	550
Ohio	1,572	592	112	216	159	83	62	348
Oklahoma	1,583	637	172	206	136	70	61	301
Oregon	2,102	788	189	192	121	106	120	586
Pennsylvania	1,594	557	120	261	107	69	65	415
Rhode Island	1,941	645	102	346	152	110	82	504
South Carolina	1,435	604	92	143	203	59	54	280
South Dakota	1,715	599	303	167	80	57	90	419
Tennessee	1,398	479	146	149	183	70	49	322
Texas	1,499	614	176	122	145	73	53	316
Utah	1,704	756	191	160	114	75	80	328
Vermont	1,747	686	180	221	94	56	79	431
Virginia	1,601	628	168	161	136	80	70	358
Washington	2,083	824	216	226	162	94	85	476
West Virginia	1,625	583	274	137	129	45	59	398
Wisconsin	1,929	743	199	281	139	96	77	394
Wyoming	2,783	1,014	456	103	257	110	120	723
District of Columbia	2,982	564	121	548	265	247	147	1,090

[a] Based on resident population at the end of the fiscal year.

[b] Includes general control.

[c] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

158. Ranking of States According to Per Capita State and Local Direct General Expenditures by Function

Fiscal Year 1981

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration	Other
Alabama	45	42	32	45	7	40	45	47
Alaska	1	1	1	3	5	2	1	1
Arizona	26	12	26	51	38	7	15	21
Arkansas	51	49	22	37	36	50	50	51
California	8	14	49	5	14	5	9	12
Colorado	22	9	31	32	24	18	12	30
Connecticut	28	34	42	14	43	16	31	16
Delaware	11	7	18	27	46	23	6	6
Florida	44	46	39	50	16	15	27	31
Georgia	37	45	37	34	3	31	41	40
Hawaii	5	26	34	9	31	17	7	3
Idaho	40	37	22	47	34	40	27	36
Illinois	24	30	30	13	41	8	31	18
Indiana	49	32	41	42	22	42	47	50
Iowa	25	14	9	21	17	43	27	46
Kansas	23	22	8	26	26	36	21	29
Kentucky	42	47	11	23	45	43	50	37
Louisiana	21	27	14	25	9	21	27	20
Maine	38	49	26	11	51	36	34	32
Maryland	17	18	33	19	28	12	25	11
Massachusetts	14	34	45	4	15	6	21	15
Michigan	12	8	39	8	13	14	17	23
Minnesota	6	17	12	7	11	28	13	13
Mississippi	43	42	17	29	10	49	48	49
Missouri	48	48	38	32	25	25	43	43
Montana	19	16	3	31	41	34	7	25
Nebraska	31	20	10	42	21	36	35	38
Nevada	10	38	7	46	6	3	2	7
New Hampshire	39	44	20	21	50	27	38	33
New Jersey	20	21	48	15	36	9	23	9
New Mexico	18	4	15	38	19	22	10	28
New York	4	13	35	2	4	4	14	5
North Carolina	47	29	47	40	30	39	45	44
North Dakota	13	11	5	27	48	48	25	10
Ohio	36	36	46	18	20	24	37	35
Oklahoma	35	24	26	20	31	31	38	44
Oregon	6	5	20	24	39	12	4	8
Pennsylvania	34	41	44	12	44	34	36	24
Rhode Island	14	23	50	6	22	9	17	14
South Carolina	46	31	51	41	7	45	42	48
South Dakota	28	33	4	29	49	46	11	22
Tennessee	50	51	36	39	11	31	48	41
Texas	41	28	25	48	27	30	43	42
Utah	30	6	19	36	40	28	19	39
Vermont	27	19	24	17	47	47	20	19
Virginia	33	25	29	35	31	25	31	33
Washington	9	3	13	16	18	20	16	17
West Virginia	32	39	5	44	34	50	40	26
Wisconsin	16	10	16	10	29	19	23	27
Wyoming	3	2	2	49	2	9	4	4
District of Columbia	2	40	42	1	1	1	3	2

Source: Computed by Tax Foundation from data in Table 157.

160. State and Local Direct General Expenditures per $1,000 of Personal Income by Function and State

Fiscal Year 1981

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
Total	$187.51	$67.40	$16.00	$24.16	$16.69	$9.84	$7.75	$45.67
Alabama	193.13	73.71	21.26	18.20	27.12	8.66	6.85	37.33
Alaska	563.80	148.27	50.97	29.89	16.98	18.89	3.87	294.93
Arizona	198.39	82.95	19.57	9.99	14.26	14.03	9.73	47.86
Arkansas	178.97	71.65	24.90	21.78	17.64	6.25	6.61	30.14
California	191.49	65.29	9.35	31.71	16.17	11.80	9.19	47.98
Colorado	177.94	74.41	16.43	16.47	14.95	9.68	8.82	37.18
Connecticut	145.99	50.49	10.30	20.18	9.40	8.52	6.00	41.10
Delaware	198.35	72.56	18.80	16.99	9.57	8.10	10.37	61.96
Florida	161.43	57.97	13.86	10.84	18.61	11.28	7.84	41.03
Georgia	190.00	65.58	17.15	20.24	31.29	8.66	6.99	40.09
Hawaii	215.21	61.65	14.80	28.19	13.46	9.72	10.43	76.96
Idaho	185.79	72.67	22.38	15.61	15.98	8.13	8.79	42.23
Illinois	167.08	57.80	15.72	23.60	10.65	10.89	6.63	41.79
Indiana	156.31	67.30	13.80	15.78	16.99	6.83	5.59	30.02
Iowa	186.88	76.31	25.59	21.80	17.36	6.44	7.54	31.84
Kansas	177.46	66.84	24.88	18.39	14.58	6.72	7.78	38.27
Kentucky	195.88	68.77	29.20	26.31	13.15	7.84	6.30	44.31
Louisiana	213.35	73.63	25.29	22.12	23.53	10.30	8.42	50.06
Maine	192.89	65.63	21.61	34.56	8.64	8.39	8.72	45.34
Maryland	182.94	65.66	14.73	20.35	13.33	10.13	7.03	51.71
Massachusetts	191.21	58.41	11.73	34.34	16.86	12.59	7.66	49.62
Michigan	196.84	75.01	12.62	30.62	17.96	10.57	8.22	41.84
Minnesota	215.59	73.10	22.25	31.91	18.73	7.75	8.98	52.87
Mississippi	225.47	83.91	29.83	25.37	29.82	7.88	7.40	41.26
Missouri	156.98	58.23	15.27	18.31	16.46	8.90	5.87	33.94
Montana	221.14	83.55	37.27	19.39	13.12	8.02	12.18	47.61
Nebraska	177.37	72.28	24.22	15.02	16.42	7.12	7.26	35.05
Nevada	193.16	54.47	23.41	12.04	19.05	13.61	13.84	56.74
New Hampshire	165.15	59.75	20.62	22.26	8.04	8.66	6.64	39.18
New Jersey	172.02	61.52	9.75	21.39	11.71	10.02	7.01	50.62
New Mexico	241.43	101.40	26.82	19.19	20.46	11.06	12.62	49.88
New York	235.09	70.35	14.41	38.29	22.11	12.82	8.43	68.68
North Carolina	181.52	78.19	13.90	18.40	17.64	8.47	6.52	38.40
North Dakota	222.02	83.63	31.28	20.05	9.74	6.29	8.39	62.64
Ohio	165.72	62.37	11.76	22.76	16.80	8.73	6.40	36.90
Oklahoma	173.25	69.76	18.82	22.58	14.89	7.70	6.66	32.84
Oregon	225.08	84.43	20.19	20.58	12.96	11.39	12.89	62.64
Pennsylvania	168.51	58.84	12.73	27.64	11.34	7.29	6.82	43.85
Rhode Island	204.81	68.06	10.82	36.47	16.05	11.70	8.69	53.02
South Carolina	197.18	82.95	12.68	19.67	27.92	8.10	7.39	38.47
South Dakota	219.04	76.48	38.76	21.30	10.23	7.21	11.46	53.60
Tennessee	180.61	61.84	18.93	19.26	23.60	9.09	6.39	41.50
Texas	156.70	64.22	18.40	12.79	15.18	7.65	5.54	32.92
Utah	222.24	98.53	24.87	20.84	14.86	9.82	10.44	42.88
Vermont	222.63	87.41	23.00	28.13	11.94	7.23	9.97	54.95
Virginia	170.11	66.66	17.80	17.08	14.43	8.48	7.49	38.17
Washington	201.70	79.74	20.95	21.93	15.69	9.09	8.20	46.10
West Virginia	207.95	74.63	35.07	17.54	16.52	5.77	7.61	50.81
Wisconsin	205.85	79.33	21.27	29.97	14.81	10.30	8.19	41.98
Wyoming	253.61	92.38	41.59	9.40	23.41	10.09	10.87	65.87
District of Columbia	247.25	46.74	10.04	45.43	21.99	20.52	12.21	90.32

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation.

161. Ranking of States According to State and Local Direct General Expenditures Per $1,000 of Personal Income by Function

Fiscal Year 1981

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration	Other
Alabama	26	20	22	39	4	26	37	42
Alaska	1	1	1	10	19	2	51	1
Arizona	20	10	26	50	36	3	12	21
Arkansas	36	26	12	23	15	50	42	50
California	28	37	51	7	25	7	13	20
Colorado	37	19	33	43	30	21	15	43
Connecticut	51	50	48	30	49	29	47	34
Delaware	21	24	29	42	48	34	10	8
Florida	47	47	40	49	13	10	25	35
Georgia	30	36	32	29	1	26	36	36
Hawaii	14	41	36	11	37	20	9	3
Idaho	32	23	18	45	27	33	16	28
Illinois	44	48	34	16	45	12	41	31
Indiana	50	31	41	44	18	46	49	51
Iowa	31	16	10	22	17	48	29	49
Kansas	38	32	13	37	34	47	26	40
Kentucky	24	29	8	14	39	38	46	25
Louisiana	15	21	11	20	6	14	20	17
Maine	27	35	20	4	50	32	17	24
Maryland	33	34	37	28	38	16	34	14
Massachusetts	29	45	46	5	20	6	27	19
Michigan	23	17	44	8	14	13	22	30
Minnesota	13	22	19	6	12	39	14	13
Mississippi	6	7	7	15	2	37	31	33
Missouri	48	46	35	38	23	24	48	46
Montana	11	9	4	33	40	36	5	22
Nebraska	39	25	15	46	24	45	33	45
Nevada	25	49	16	48	11	4	1	9
New Hampshire	46	43	24	19	51	26	40	37
New Jersey	41	42	50	24	43	18	35	16
New Mexico	4	2	9	35	10	11	3	18
New York	5	27	38	2	8	5	19	4
North Carolina	34	14	39	36	15	31	43	39
North Dakota	10	8	6	31	47	49	21	6
Ohio	45	39	45	17	21	25	44	44
Oklahoma	40	28	28	18	31	40	39	48
Oregon	7	6	25	27	41	9	2	6
Pennsylvania	43	44	42	13	44	42	38	26
Rhode Island	18	30	47	3	26	8	18	12
South Carolina	22	10	43	32	3	34	32	38
South Dakota	12	15	3	25	46	44	6	11
Tennessee	35	40	27	34	5	22	45	32
Texas	49	38	30	47	29	41	50	47
Utah	9	3	14	26	32	19	8	27
Vermont	8	5	17	12	42	43	11	10
Virginia	42	33	31	41	35	30	30	41
Washington	19	12	23	21	28	22	23	23
West Virginia	16	18	5	40	22	51	28	15
Wisconsin	17	13	21	9	33	14	24	29
Wyoming	2	4	2	51	7	17	7	5
District of Columbia	3	51	49	1	9	1	4	2

Source: Computed by Tax Foundation from data in Table 160.

155. State and Local Direct General Expenditures by Function and State —Continued

Fiscal Year 1981

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
New Hampshire	1,392	504	174	188	68	73	56	329
New Jersey	13,886	4,966	787	1,727	945	809	566	4,086
New Mexico	2,467	1,036	274	196	209	113	129	510
New York	42,468	12,708	2,602	6,917	3,995	2,316	1,523	12,407
North Carolina	8,358	3,600	640	847	812	390	300	1,769
North Dakota	1,271	479	179	115	56	36	48	358
Ohio	16,972	6,387	1,204	2,331	1,721	894	655	3,780
Oklahoma	4,789	1,928	520	624	412	213	184	908
Oregon	5,534	2,076	496	506	319	280	317	1,540
Pennsylvania	18,910	6,604	1,429	3,102	1,272	818	765	4,920
Rhode Island	1,838	611	97	327	144	105	78	476
South Carolina	4,481	1,885	288	447	635	184	168	874
South Dakota	1,185	414	210	115	55	39	62	290
Tennessee	6,416	2,197	673	684	838	323	227	1,474
Texas	21,334	8,743	2,506	1,741	2,067	1,042	754	4,481
Utah	2,490	1,104	279	234	166	110	117	480
Vermont	893	351	92	113	48	29	40	220
Virginia	8,562	3,355	896	860	726	427	377	1,921
Washington	8,608	3,403	894	936	670	388	350	1,967
West Virginia	3,170	1,138	535	267	252	88	116	774
Wisconsin	9,077	3,498	938	1,322	653	454	361	1,851
Wyoming	1,307	476	214	48	121	52	56	340
District of Columbia	1,904	360	77	350	169	158	94	696

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other general expenditures.

Source: Department of Commerce, Bureau of the Census.

156. State and Local Direct General Expenditures by Major Function and State[a]

Selected Fiscal Years 1961-1981

(Millions)

State	Total[b]			Education			Highways			Public welfare		
	1961	1971	1981	1961	1971	1981	1961	1971	1981	1961	1971	1981
Total	$56,201.3	$150,674.3	$405,575.8	$20,573.9	$59,412.7	$145,784.3	$9,843.5	$18,095.3	$34,603.1	$4,720.0	$18,225.7	$52,247.6
Alabama	767.8	1,963.4	5,639.3	273.3	756.8	2,152.2	182.0	297.7	620.8	87.4	254.5	531.5
Alaska	107.3	572.0	2,895.7	41.0	201.4	761.5	16.2	102.2	261.8	4.8	29.1	153.5
Arizona	474.0	1,301.7	4,751.7	192.1	607.1	1,986.7	81.3	174.4	468.7	28.0	67.3	239.2
Arkansas	368.6	987.5	2,980.0	136.8	362.3	1,193.1	81.9	145.0	414.6	49.1	119.3	362.6
California	6,920.6	18,530.7	49,700.1	2,797.4	6,252.1	16,946.0	843.0	1,610.5	2,427.7	587.8	3,480.9	8,230.6
Colorado	642.2	1,663.0	5,165.5	266.1	768.0	2,159.9	99.4	213.3	476.8	91.4	176.7	478.2
Connecticut	829.2	2,433.4	5,330.1	266.9	903.9	1,843.4	143.0	278.6	376.2	58.7	250.4	736.6
Delaware	150.4	514.1	1,224.2	61.0	245.8	447.8	25.2	64.1	116.1	8.2	39.2	104.9
Florida	1,484.2	4,318.6	14,314.4	494.1	1,773.5	5,140.3	260.7	541.3	1,228.8	92.1	299.9	961.0
Georgia	937.3	2,871.6	8,401.1	324.8	1,143.4	2,899.7	175.1	317.6	758.4	95.8	340.0	894.8
Hawaii	266.3	888.6	2,103.7	81.9	290.6	602.6	26.0	86.6	144.7	10.0	65.8	275.6
Idaho	195.3	467.9	1,416.9	70.8	184.1	554.2	49.0	90.0	170.7	14.5	32.8	119.1
Illinois	3,183.4	7,962.3	20,121.6	1,084.1	3,326.3	6,961.3	532.9	948.8	1,892.6	297.9	905.5	2,842.2
Indiana	1,288.5	3,063.1	7,686.6	566.2	1,557.3	3,309.7	236.7	365.0	678.5	66.6	215.8	776.1
Iowa	897.1	1,968.8	5,107.0	346.5	944.3	2,085.3	233.9	359.9	699.4	74.6	154.8	595.7
Kansas	694.8	1,458.2	4,196.6	278.4	643.9	1,580.6	162.9	245.1	588.4	55.5	111.9	434.9
Kentucky	716.6	1,893.2	5,472.7	252.9	767.3	1,921.5	143.5	361.4	815.9	71.6	204.4	735.1
Louisiana	1,074.1	2,495.3	7,604.8	364.2	875.2	2,624.7	196.0	368.8	901.3	166.1	287.0	788.5
Maine	254.0	648.2	1,724.5	83.8	251.4	586.8	65.4	118.5	193.2	25.1	84.1	309.0
Maryland	921.7	3,118.3	8,087.9	352.3	1,296.3	2,902.7	146.6	345.7	651.1	40.4	286.2	899.6
Massachusetts	1,646.6	4,506.9	11,134.5	472.7	1,472.1	3,401.1	241.1	403.9	683.3	197.1	874.7	1,999.5
Michigan	2,624.0	6,810.8	18,176.1	1,066.4	3,032.7	6,926.1	473.5	577.3	1,165.4	177.2	808.9	2,827.1
Minnesota	1,194.8	3,127.6	8,568.5	477.3	1,470.9	2,905.4	230.8	417.6	884.3	99.1	293.2	1,268.2
Mississippi	546.9	1,323.5	3,748.7	187.3	483.5	1,395.2	128.5	238.5	495.9	59.3	154.2	421.9
Missouri	1,104.7	2,880.2	6,950.1	377.8	1,148.5	2,578.0	208.7	401.6	675.8	145.2	306.9	810.8
Montana	242.7	533.7	1,488.7	92.4	222.3	562.4	64.3	130.2	250.9	15.5	40.6	130.5
Nebraska	421.8	980.6	2,614.0	152.0	419.5	1,065.3	116.2	180.3	356.9	23.0	74.8	221.4
Nevada	137.2	484.9	1,660.6	43.4	137.7	468.3	25.6	70.1	201.2	6.1	27.2	103.5

(Continued)

156. State and Local Direct General Expenditures by Major Function and State[a]—Continued

Selected Fiscal Years 1961-1981

(Millions)

State	Total[b]			Education			Highways			Public welfare		
	1961	1971	1981	1961	1971	1981	1961	1971	1981	1961	1971	1981
New Hampshire	176.0	469.0	1,392.0	55.6	190.0	503.7	53.2	91.4	173.8	13.3	45.7	187.6
New Jersey	1,829.8	5,193.4	13,886.5	672.7	2,052.3	4,966.2	223.5	631.4	786.6	98.4	576.7	1,726.7
New Mexico	327.3	738.2	2,467.2	144.4	348.1	1,036.2	68.8	108.2	274.0	28.6	72.0	196.1
New York	6,615.5	19,779.5	42,467.6	2,011.6	6,543.1	12,708.2	884.4	1,421.9	2,602.4	490.3	2,858.7	6,916.8
North Carolina	944.1	2,713.6	8,357.8	401.3	1,215.4	3,600.1	157.9	369.3	639.9	79.4	252.6	847.4
North Dakota	237.8	453.7	1,270.6	84.9	194.0	478.6	66.5	103.7	179.0	15.0	35.3	114.8
Ohio	2,745.4	6,298.6	16,971.5	1,021.4	2,622.6	6,387.2	525.4	827.9	1,204.5	247.2	586.4	2,331.1
Oklahoma	699.7	1,626.0	4,789.4	258.2	630.6	1,928.6	124.7	218.9	520.3	133.4	271.2	624.3
Oregon	649.6	1,632.2	5,534.0	260.6	699.8	2,075.9	126.1	248.5	496.4	48.8	144.0	505.9
Pennsylvania	2,947.6	8,086.4	18,909.7	1,130.1	3,213.9	6,603.5	439.8	1,105.8	1,428.8	243.8	1,047.9	3,101.9
Rhode Island	251.0	659.9	1,838.2	81.0	261.9	610.8	39.3	46.9	97.1	26.6	113.9	327.3
South Carolina	475.0	1,317.2	4,481.1	187.0	600.7	1,885.1	102.9	167.0	288.1	32.4	83.5	447.1
South Dakota	228.1	485.4	1,184.6	78.5	227.1	413.6	78.2	107.7	209.6	15.5	38.7	115.2
Tennessee	803.3	2,272.5	6,416.2	276.0	857.4	2,197.0	186.1	326.4	672.6	63.1	225.8	684.0
Texas	2,482.8	6,460.3	21,333.9	958.6	2,826.9	8,743.4	561.4	952.0	2,505.6	184.7	681.4	1,741.2
Utah	304.3	744.2	2,489.8	148.0	377.1	1,103.9	59.7	112.8	278.7	20.1	64.3	233.5
Vermont	133.9	384.8	893.4	47.2	144.3	350.8	44.0	85.5	92.3	10.7	44.7	112.9
Virginia	951.3	2,794.8	8,562.2	366.0	1,234.2	3,355.4	230.6	426.6	896.1	43.1	215.3	859.5
Washington	1,073.4	3,033.7	8,607.8	429.5	1,292.0	3,403.0	165.3	397.3	893.9	111.1	325.0	935.8
West Virginia	419.4	1,111.6	3,169.8	171.4	417.9	1,137.5	88.9	312.4	534.6	45.0	97.9	267.4
Wisconsin	1,354.7	3,418.5	9,076.9	471.2	1,563.3	3,498.2	334.9	433.0	938.1	91.1	341.5	1,321.5
Wyoming	155.9	319.5	1,306.6	56.5	136.2	475.9	48.4	75.3	214.3	6.7	17.0	48.4
District of Columbia	302.9	914.0	1,903.6	57.2	226.0	359.9	42.7	70.6	77.3	24.2	99.9	349.8

---

[a] Direct general expenditures exclude utility, liquor stores, and insurance trust. See Table 153 for fiscal 1981 total direct general expenditures by level of government.

[b] Totals include other expenditures, including health and hospitals, police and fire, general control, and miscellaneous expenditures not shown separately. Fiscal 1981 expenditures for these functions are shown in Table 155.

Source: Department of Commerce, Bureau of the Census.

159. State and Local Direct General Expenditures per $1,000 of Personal Income by Function

Selected Fiscal Years 1940-1981

Fiscal year	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	All other[b]
1940	$117.53	$33.60	$20.03	$14.72	$7.76	$7.64	$7.14	$26.64
1942	75.07	21.12	12.17	10.01	4.83	5.15	4.72	17.07
1944	55.35	17.44	7.49	7.08	4.10	4.15	3.74	11.35
1946	62.77	19.10	9.52	8.02	4.66	4.40	4.00	13.07
1948	85.26	25.93	14.64	10.12	5.93	5.06	4.24	19.34
1950	101.06	31.83	16.87	13.04	7.75	5.61	4.62	21.35
1952	97.00	30.92	17.28	10.36	8.12	5.67	4.43	20.20
1953	98.46	33.13	17.59	10.28	8.08	5.77	4.46	19.16
1954	107.82	37.08	19.41	10.75	8.46	6.26	4.83	21.04
1955	109.40	38.63	20.93	10.28	8.19	6.24	4.71	20.43
1956	111.08	40.00	21.04	9.50	8.39	6.25	4.72	21.18
1957	115.78	40.53	22.41	9.99	8.95	6.53	4.95	22.42
1958	125.12	44.41	23.90	10.65	9.66	6.93	5.14	24.43
1959	128.32	45.37	25.18	10.86	9.78	6.89	5.26	25.00
1960	130.10	46.95	23.65	11.05	9.52	7.15	5.30	26.50
1961	135.74	49.69	23.78	11.40	9.87	7.50	5.40	28.10
1962	136.91	50.52	23.55	11.56	9.87	7.41	5.32	28.69
1963	140.73	52.13	24.18	11.90	10.17	7.38	5.30	29.67
1964	150.12	57.47	25.26	12.49	10.63	7.77	5.56	30.94
1965	152.66	59.00	24.89	12.86	10.92	7.85	5.65	31.49
1966	155.67	62.55	23.99	12.69	11.10	7.80	5.59	31.95
1967	160.81	65.32	24.00	14.16	11.44	7.79	5.68	32.42
1968	163.84	65.84	23.16	15.77	12.07	8.05	5.83	33.12
1969	170.66	69.03	22.54	17.71	12.46	8.33	6.00	34.59
1970	176.40	70.81	22.06	19.71	12.98	8.76	6.29	35.79
1971	188.59	74.36	22.64	22.81	14.02	9.43	6.63	38.68
1972	196.65	76.79	22.19	24.64	15.19	9.99	6.89	40.96
1973	193.60	74.38	19.90	25.21	14.80	10.14	7.11	42.06
1974	187.76	71.69	18.66	23.39	15.07	9.76	7.12	42.07
1975	199.26	76.29	19.56	23.61	16.36	10.28	7.50	45.65
1976	203.25	77.32	19.01	25.00	16.45	10.68	7.69	47.10
1977	198.64	74.83	16.79	25.14	16.77	10.82	7.82	46.47
1978	194.62	72.94	16.21	24.82	16.43	10.61	8.10	45.51
1979	190.82	69.91	16.65	23.65	16.52	10.16	8.08	45.85
1980	190.26	68.99	17.25	23.59	16.66	9.95	7.98	45.82
1981	187.51	67.40	16.00	24.16	16.69	9.84	7.75	45.67

[a] Includes general control.

[b] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, corrections, and all other and unallocable expenditures.

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

163. Percentage Distribution of State and Local General Revenue by Source

Selected Fiscal Years 1940-1981

Fiscal year	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
1940	100.0	90.2	81.3	46.1	35.2	8.9	9.8
1942	100.0	91.8	81.9	43.6	38.3	9.9	8.2
1944	100.0	91.3	80.4	42.2	38.2	10.8	8.7
1946	100.0	93.1	81.7	40.4	41.3	11.4	6.9
1948	100.0	89.2	77.3	35.5	41.8	11.9	10.8
1950	100.0	88.1	76.1	35.1	41.0	12.0	11.9
1952	100.0	89.8	76.7	34.4	42.4	13.1	10.2
1953	100.0	89.5	76.6	34.3	42.2	12.9	10.5
1954	100.0	89.8	76.1	34.4	41.7	13.7	10.2
1955	100.0	89.9	75.6	34.5	41.0	14.4	10.1
1956	100.0	90.4	76.1	33.9	42.2	14.3	9.6
1957	100.0	89.9	75.5	33.7	41.8	14.4	10.1
1958	100.0	88.2	73.7	34.1	39.6	14.5	11.8
1959	100.0	85.9	71.5	33.1	38.4	14.5	14.1
1960	100.0	86.2	71.5	32.5	39.0	14.7	13.8
1961	100.0	86.8	71.9	33.3	38.6	14.9	13.2
1962	100.0	86.5	71.3	32.7	38.6	15.2	13.5
1963	100.0	86.1	70.4	31.9	38.5	15.7	13.9
1964	100.0	85.4	69.8	31.0	38.8	15.6	14.6
1965	100.0	85.2	69.4	30.8	38.5	15.8	14.8
1966	100.0	84.2	68.3	29.7	38.6	15.9	15.8
1967	100.0	83.1	66.9	28.6	38.3	16.3	16.9
1968	100.0	83.0	66.7	27.4	39.3	16.3	17.0
1969	100.0	83.3	67.0	26.8	40.2	16.3	16.7
1970	100.0	83.3	66.4	26.0	40.3	16.9	16.7
1971	100.0	82.0	65.5	26.1	39.4	16.4	18.0
1972	100.0	81.3	65.4	25.6	39.8	15.9	18.7
1973	100.0	79.4	63.7	23.8	39.9	15.7	20.6
1974	100.0	79.9	62.9	23.0	39.9	16.9	20.1
1975	100.0	79.4	62.0	22.6	39.4	17.4	20.6
1976	100.0	78.2	61.2	22.2	39.0	17.1	21.7
1977	100.0	78.1	61.7	21.9	39.8	16.4	21.9
1978	100.0	78.0	61.3	21.0	40.3	16.7	22.0
1979	100.0	78.1	59.9	18.9	41.0	18.2	21.9
1980	100.0	78.3	58.4	17.9	40.5	19.8	21.7
1981	100.0	78.7	57.8	17.7	40.0	20.9	21.3

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

164. State and Local Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1982

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[b]	Social insurance contributions	All other taxes[c]
	Tax index, 1967 = 100					
1965	83.1	70.2	80.6	85.4	75.3	89.0
1966	91.1	86.2	90.9	92.2	85.7	94.5
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	114.0	128.1	126.3	112.8	108.4	108.4
1969	128.3	158.8	138.8	125.3	124.1	118.3
1970	142.1	176.6	144.5	139.2	138.9	126.0
1971	158.1	201.4	166.1	154.7	153.2	133.6
1972	179.6	277.5	204.3	169.8	172.5	146.2
1973	196.8	304.2	235.7	185.0	194.9	155.3
1974	212.8	328.0	263.0	199.1	219.2	161.5
1975	232.1	362.8	287.9	215.1	252.8	168.9
1976	261.7	425.2	377.6	237.6	293.4	182.9
1977	291.1	489.0	451.6	260.4	331.8	199.7
1978	314.8	561.7	484.9	276.7	370.8	210.1
1979	338.0	612.3	546.5	293.4	411.9	220.5
1980	365.8	679.8	586.3	315.4	449.5	237.5
1981	403.2	767.3	564.8	348.3	508.0	249.4
1982	429.8	824.9	431.9	376.4	559.0	263.6
	Tax receipts (billions)					
1965	$59.1	$4.4	$2.0	$44.8	$5.0	$3.0
1966	64.8	5.4	2.2	48.3	5.7	3.2
1967	71.1	6.3	2.5	52.4	6.7	3.3
1968	81.1	8.1	3.1	59.1	7.2	3.6
1969	91.3	10.0	3.4	65.7	8.3	3.9
1970	101.0	11.1	3.5	72.9	9.2	4.2
1971	112.5	12.7	4.1	81.1	10.2	4.5
1972	127.8	17.5	5.0	88.9	11.5	4.9
1973	140.0	19.1	5.8	96.9	13.0	5.2
1974	151.4	20.6	6.5	104.3	14.6	5.4
1975	165.1	22.8	7.1	112.7	16.8	5.6
1976	186.2	26.8	9.3	124.5	19.5	6.1
1977	207.0	30.8	11.1	136.4	22.1	6.7
1978	223.9	35.3	11.9	145.0	24.7	7.0
1979	240.4	38.5	13.4	153.7	27.4	7.4
1980	260.2	42.8	14.4	165.2	29.9	7.9
1981	286.8	48.3	13.9	182.5	33.8	8.3
1982	305.7	51.9	10.6	197.2	37.2	8.8

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.

[b] Sales, excise, and customs levies and real property taxes.

[c] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

166. State and Local General Revenue by Originating Level of Government and by State[a]

Fiscal Year 1981

(Dollar Amounts in Millions)

State	Total general revenue	Amount			Percent		
		Federal	State	Local	Federal	State	Local
Total	$423,403.7	$90,294.4	$187,373.5	$145,735.8	21.3	44.3	34.4
Alabama	6,310.5	1,496.8	3,190.0	1,623.6	23.7	50.6	25.7
Alaska	5,521.0	465.1	4,471.8	584.1	8.4	81.0	10.6
Arizona	4,657.2	855.9	2,196.2	1,605.0	18.4	47.2	34.5
Arkansas	3,150.7	912.9	1,440.2	797.6	29.0	45.7	25.3
California	51,561.3	11,110.7	24,001.8	16,448.8	21.5	46.6	31.9
Colorado	5,361.4	1,051.8	2,049.2	2,260.5	19.6	38.2	42.2
Connecticut	5,588.1	997.8	2,618.6	1,971.7	17.9	46.9	35.3
Delaware	1,302.9	312.2	761.1	229.6	24.0	58.4	17.6
Florida	14,857.9	2,956.6	6,091.9	5,809.4	19.9	41.0	39.1
Georgia	9,008.7	2,158.0	3,504.0	3,346.7	24.0	38.9	37.1
Hawaii	2,253.6	478.7	1,440.5	334.4	21.2	63.9	14.8
Idaho	1,460.0	368.5	683.0	408.5	25.2	46.8	28.0
Illinois	21,395.0	4,672.0	8,608.1	8,114.9	21.8	40.2	37.9
Indiana	7,953.5	1,626.6	3,638.5	2,688.4	20.5	45.7	33.8
Iowa	5,159.9	994.8	2,292.2	1,872.9	19.3	44.4	36.3
Kansas	4,138.1	786.8	1,731.0	1,620.4	19.0	41.8	39.2
Kentucky	5,334.7	1,458.1	2,826.2	1,050.3	27.3	53.0	19.7
Louisiana	7,990.4	1,762.2	3,983.0	2,245.2	22.1	49.8	28.1
Maine	1,845.7	516.7	842.1	486.9	28.0	45.6	26.4
Maryland	8,618.0	1,890.4	3,890.7	2,836.9	21.9	45.1	32.9
Massachusetts	11,952.2	2,668.9	5,151.0	4,132.3	22.3	43.1	34.6
Michigan	18,859.1	4,093.8	7,908.2	6,857.1	21.7	41.9	36.4
Minnesota	8,714.8	1,834.0	4,171.4	2,709.4	21.0	47.9	31.1
Mississippi	3,714.0	1,049.6	1,728.2	936.2	28.3	46.5	25.2
Missouri	6,903.7	1,680.7	2,605.9	2,617.1	24.3	37.7	37.9
Montana	1,669.4	443.2	672.0	554.3	26.5	40.3	33.2
Nebraska	2,775.8	512.7	1,068.2	1,194.8	18.5	38.5	43.0
Nevada	1,618.7	299.8	627.3	691.5	18.5	38.8	42.7
New Hampshire	1,306.3	320.0	442.0	544.3	24.5	33.8	41.7
New Jersey	13,790.9	2,322.5	6,246.9	5,221.4	16.8	45.3	37.9
New Mexico	3,068.0	600.9	1,996.8	470.3	19.6	65.1	15.3
New York	43,944.0	8,497.9	16,027.3	19,418.7	19.3	36.5	44.2
North Carolina	8,372.9	2,045.8	4,097.5	2,229.5	24.4	48.9	26.6
North Dakota	1,456.9	289.2	819.0	348.7	19.9	56.2	23.9
Ohio	16,461.4	3,486.0	6,728.7	6,246.7	21.2	40.9	37.9
Oklahoma	5,339.2	1,039.5	2,896.5	1,403.3	19.5	54.2	26.3
Oregon	5,651.9	1,251.6	2,395.4	2,005.0	22.1	42.4	35.5
Pennsylvania	19,716.9	4,132.6	8,861.3	6,723.1	20.9	44.9	34.1
Rhode Island	1,855.6	464.1	910.7	480.8	25.0	49.1	25.9
South Carolina	4,525.3	1,099.9	2,288.6	1,136.8	24.3	50.6	25.1
South Dakota	1,180.0	328.2	461.6	390.1	27.8	39.1	33.1
Tennessee	6,553.9	1,688.2	2,432.5	2,433.2	25.8	37.1	37.1
Texas	23,617.1	4,153.6	10,621.4	8,842.2	17.6	45.0	37.4
Utah	2,489.6	612.0	1,139.4	738.2	24.6	45.8	29.7
Vermont	966.8	292.9	425.3	248.6	30.3	44.0	25.7
Virginia	8,721.2	1,954.3	4,030.3	2,736.6	22.4	46.2	31.4
Washington	8,114.3	1,904.1	3,709.5	2,500.7	23.5	45.7	30.8
West Virginia	3,168.8	897.7	1,555.2	715.8	28.3	49.1	22.6
Wisconsin	9,266.6	1,985.7	4,380.1	2,900.8	21.4	47.3	31.3
Wyoming	1,712.7	336.0	715.1	661.7	19.6	41.8	38.6
District of Columbia	2,447.1	1,136.5	–	1,310.6	46.4	–	53.6

[a] Before transfers among governments.

Source: Department of Commerce, Bureau of the Census.

167. State and Local General Revenue by Final Recipient Level of Government and by State[a]

Fiscal Year 1981

(Dollar Amounts in Millions)

State	Total general revenue	Amount		Percent	
		State	Local	State	Local
Total	$423,403.7	$169,142.5	$254,261.2	39.9	60.1
Alabama	6,310.5	3,472.7	2,837.8	55.0	45.0
Alaska	5,521.0	4,430.4	1,090.6	80.2	19.8
Arizona	4,657.2	1,573.1	3,084.1	33.8	66.2
Arkansas	3,150.7	1,594.7	1,556.0	50.6	49.4
California	51,561.3	15,703.4	35,857.9	30.5	69.5
Colorado	5,361.4	1,881.1	3,480.4	35.1	64.9
Connecticut	5,588.1	2,832.8	2,755.3	50.7	49.3
Delaware	1,302.9	796.5	506.4	61.1	38.9
Florida	14,857.9	4,765.5	10,092.5	32.1	67.9
Georgia	9,008.7	3,708.9	5,299.8	41.2	58.8
Hawaii	2,253.6	1,795.1	458.5	79.7	20.3
Idaho	1,460.0	692.7	767.3	47.4	52.6
Illinois	21,395.0	8,436.3	12,958.7	39.4	60.6
Indiana	7,953.5	2,959.8	4,993.7	37.2	62.8
Iowa	5,159.9	1,995.6	3,164.4	38.7	61.3
Kansas	4,138.1	1,757.2	2,381.0	42.5	57.5
Kentucky	5,334.7	2,923.8	2,410.8	54.8	45.2
Louisiana	7,990.4	3,886.2	4,104.2	48.6	51.4
Maine	1,845.7	1,051.5	794.1	57.0	43.0
Maryland	8,618.0	3,676.6	4,941.4	42.7	57.3
Massachusetts	11,952.2	5,373.9	6,578.3	45.0	55.0
Michigan	18,859.1	7,934.9	10,924.2	42.1	57.9
Minnesota	8,714.8	3,280.8	5,434.0	37.6	62.4
Mississippi	3,714.0	1,690.9	2,023.2	45.5	54.5
Missouri	6,903.7	2,636.6	4,267.1	38.2	61.8
Montana	1,669.4	858.2	811.3	51.4	48.6
Nebraska	2,775.8	1,113.3	1,662.5	40.1	59.9
Nevada	1,618.7	584.5	1,034.2	36.1	63.9
New Hampshire	1,306.3	588.3	718.0	45.0	55.0
New Jersey	13,790.9	4,918.2	8,872.7	35.7	64.3
New Mexico	3,068.0	1,852.8	1,215.1	60.4	39.6
New York	43,944.0	12,337.6	31,606.3	28.1	71.9
North Carolina	8,372.9	3,832.3	4,540.6	45.8	54.2
North Dakota	1,456.9	848.3	608.5	58.2	41.8
Ohio	16,461.4	5,700.2	10,761.2	34.6	65.4
Oklahoma	5,339.2	2,808.7	2,530.5	52.6	47.4
Oregon	5,651.9	2,445.9	3,206.0	43.3	56.7
Pennsylvania	19,716.9	8,203.9	11,513.0	41.6	58.4
Rhode Island	1,855.6	1,100.5	755.1	59.3	40.7
South Carolina	4,525.3	2,438.8	2,086.6	53.9	46.1
South Dakota	1,180.0	596.7	583.2	50.6	49.4
Tennessee	6,553.9	2,774.9	3,779.0	42.3	57.7
Texas	23,617.1	10,005.8	13,611.3	42.4	57.6
Utah	2,489.6	1,197.3	1,292.3	48.1	51.9
Vermont	966.8	612.4	354.4	63.3	36.7
Virginia	8,721.2	4,103.7	4,617.5	47.1	52.9
Washington	8,114.3	3,403.7	4,710.6	41.9	58.1
West Virginia	3,168.8	1,721.6	1,447.1	54.3	45.7
Wisconsin	9,266.6	3,487.8	5,778.8	37.6	62.4
Wyoming	1,712.7	756.1	956.6	44.1	55.9
District of Columbia	2,447.1	–	2,447.1	–	100.0

[a] After intergovernmental transfers.

Source: Department of Commerce, Bureau of the Census.

168. Per Capita State and Local General Revenue by Source[a]

Selected Fiscal Years 1902-1981

Year	Total general	From own sources			From Federal government
		Total	Taxes	Charges and miscellaneous	
1902	$12	$12	$11	$2	–
1913	20	20	17	3	–
1922	43	42	36	6	$1
1927	61	60	51	9	1
1932	58	56	49	7	2
1934	61	53	47	6	8
1936	65	58	52	6	7
1938	71	65	59	6	6
1940	73	66	59	6	7
1942	77	71	63	8	6
1944	79	72	63	9	7
1946	87	81	71	10	6
1948	118	105	91	14	13
1950	138	121	105	17	16
1952	160	144	123	21	16
1954	179	160	136	24	18
1956	207	187	158	30	20
1957	224	201	169	32	23
1958	238	210	175	34	28
1959	257	221	183	37	36
1960	281	242	201	41	39
1961	295	256	212	44	39
1962	313	271	224	48	42
1963	330	284	233	51	46
1964	358	305	250	56	52
1965	382	325	264	61	57
1966	424	356	289	67	67
1967	461	383	308	75	78
1968	507	421	338	83	86
1969	567	472	380	93	95
1970	643	536	427	109	108
1971	703	576	460	115	127
1972	799	649	522	126	150
1973	906	719	577	142	187
1974	983	785	618	166	198
1975	1,071	850	664	186	221
1976	1,193	934	731	204	259
1977	1,321	1,032	813	219	289
1978	1,449	1,130	888	242	319
1979	1,560	1,218	934	284	341
1980	1,688	1,321	987	335	367
1981	1,869	1,470	1,079	391	399

---

[a] Based on resident population, excluding armed forces overseas, at the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

169. Per Capita State and Local General Revenue by Source and State[a]

Fiscal Year 1981

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscel-laneous	
			Total	Property	Other		
Total	$1,868.94	$1,470.38	$1,079.31	$330.92	$748.39	$391.07	$398.57
Alabama	1,620.61	1,236.21	738.54	86.74	651.80	497.67	384.41
Alaska	13,748.11	12,590.04	6,397.24	854.36	5,542.88	6,192.80	1,158.07
Arizona	1,713.18	1,398.33	1,011.94	315.28	696.67	386.39	314.85
Arkansas	1,378.02	978.74	678.43	143.09	535.33	300.32	399.27
California	2,178.56	1,709.12	1,260.30	305.32	954.98	448.81	469.45
Colorado	1,855.34	1,491.37	1,024.38	361.58	662.80	467.00	363.96
Connecticut	1,798.20	1,477.12	1,198.02	525.19	672.83	279.10	321.08
Delaware	2,192.19	1,666.91	1,125.81	171.90	953.92	541.09	525.29
Florida	1,524.46	1,221.11	850.06	259.97	590.09	371.05	303.36
Georgia	1,649.01	1,254.00	854.09	220.84	633.25	399.91	395.01
Hawaii	2,336.10	1,839.88	1,393.37	204.31	1,189.06	446.51	496.23
Idaho	1,546.54	1,156.21	808.47	231.49	576.98	347.74	390.33
Illinois	1,872.39	1,463.52	1,164.48	400.94	763.54	299.04	408.87
Indiana	1,448.66	1,152.40	826.94	308.34	518.60	325.45	269.27
Iowa	1,770.86	1,429.45	1,039.34	401.60	637.74	390.11	341.41
Kansas	1,750.30	1,417.52	1,003.27	387.45	615.83	414.25	332.78
Kentucky	1,457.45	1,059.08	787.91	142.06	645.85	271.17	398.37
Louisiana	1,899.62	1,480.67	978.32	122.51	855.82	502.35	418.95
Maine	1,640.55	1,181.25	944.52	355.96	588.56	236.73	459.30
Maryland	2,043.66	1,595.37	1,178.08	309.78	868.29	417.30	448.28
Massachusetts	2,083.35	1,618.14	1,347.70	587.50	760.20	270.44	465.21
Michigan	2,036.16	1,594.17	1,153.31	468.90	684.41	440.85	442.00
Minnesota	2,138.10	1,688.16	1,169.63	326.92	842.71	518.53	449.95
Mississippi	1,473.45	1,057.04	711.17	149.62	561.55	345.87	416.41
Missouri	1,404.11	1,062.28	789.83	222.31	567.52	272.45	341.83
Montana	2,122.12	1,558.79	1,101.15	525.98	575.17	457.63	563.33
Nebraska	1,768.19	1,441.60	973.93	415.19	558.74	467.67	326.60
Nevada	2,022.08	1,647.50	1,102.25	321.31	780.94	545.26	374.58
New Hampshire	1,418.92	1,071.36	794.62	503.40	291.22	276.74	347.56
New Jersey	1,872.53	1,557.18	1,228.92	543.11	685.81	328.26	315.35
New Mexico	2,354.56	1,893.41	1,099.59	148.21	951.38	793.82	461.16
New York	2,502.78	2,018.79	1,629.92	527.78	1,102.14	388.87	483.99
North Carolina	1,423.52	1,075.69	805.49	189.99	615.50	270.20	347.83
North Dakota	2,231.99	1,788.87	985.54	289.04	696.50	803.33	443.12
Ohio	1,524.54	1,201.69	872.86	293.75	579.11	328.83	322.85
Oklahoma	1,764.86	1,421.27	1,009.68	162.81	846.87	411.59	343.59
Oregon	2,146.45	1,671.13	1,106.27	449.27	657.01	564.86	475.32
Pennsylvania	1,661.93	1,313.60	1,033.15	265.13	768.03	280.44	348.33
Rhode Island	1,959.17	1,469.22	1,092.32	452.96	639.36	376.89	489.95
South Carolina	1,449.58	1,097.25	776.27	177.80	598.47	320.99	352.33
South Dakota	1,708.20	1,233.04	849.81	367.48	482.33	383.23	475.16
Tennessee	1,427.52	1,059.81	739.41	210.96	528.45	320.40	367.72
Texas	1,659.76	1,367.85	960.76	323.92	636.84	407.09	291.90
Utah	1,704.00	1,285.12	911.64	255.43	656.21	373.48	418.87
Vermont	1,890.23	1,317.58	987.44	409.81	577.63	330.13	572.65
Virginia	1,631.10	1,265.59	945.81	265.43	680.38	319.78	365.51
Washington	1,963.69	1,502.90	1,037.43	300.86	736.57	465.47	460.79
West Virginia	1,624.77	1,164.48	836.86	148.43	688.43	327.62	460.30
Wisconsin	1,969.30	1,547.30	1,147.38	390.03	757.36	399.92	421.99
Wyoming	3,647.50	2,931.99	1,703.78	666.92	1,036.85	1,228.21	715.51
District of Columbia	3,832.92	2,052.75	1,771.24	439.80	1,331.44	281.50	1,780.17

[a] Based on resident population at the end of the fiscal year.
Source: Department of Commerce, Bureau of the Census.

170. Ranking of States According to Per Capita State and Local General Revenue by Source

Fiscal Year 1981

State	Total general	From own sources				Charges and miscellaneous	From Federal government
		Total	Taxes				
			Total	Property	Other		
Alabama	39	36	49	51	29	10	31
Alaska	1	1	1	1	1	1	2
Arizona	30	29	25	25	19	26	48
Arkansas	51	51	51	48	47	41	27
California	9	8	7	28	6	15	12
Colorado	24	20	24	20	26	12	35
Connecticut	25	22	9	7	25	45	46
Delaware	8	11	15	43	7	7	6
Florida	42	38	38	34	38	30	49
Georgia	35	35	37	38	34	23	29
Hawaii	6	6	5	40	3	16	7
Idaho	40	42	42	36	42	31	30
Illinois	23	24	12	16	15	42	26
Indiana	46	43	41	27	49	37	50
Iowa	26	26	21	15	32	24	42
Kansas	29	28	27	18	35	19	43
Kentucky	44	49	46	49	30	48	28
Louisiana	20	21	30	50	10	9	23
Maine	36	40	34	21	39	51	17
Maryland	14	14	10	26	9	18	19
Massachusetts	13	13	6	3	16	49	13
Michigan	15	15	13	9	23	17	21
Minnesota	11	9	11	22	12	8	18
Mississippi	43	50	50	45	45	32	25
Missouri	50	47	45	37	44	47	41
Montana	12	16	18	6	43	14	5
Nebraska	27	25	31	13	46	11	44
Nevada	16	12	17	24	13	6	32
New Hampshire	49	46	44	8	51	46	39
New Jersey	22	17	8	4	22	35	47
New Mexico	5	5	19	47	8	4	14
New York	4	4	4	5	4	25	9
North Carolina	48	45	43	41	36	50	38
North Dakota	7	7	29	31	20	3	20
Ohio	41	39	36	30	40	34	45
Oklahoma	28	27	26	44	11	20	40
Oregon	10	10	16	11	27	5	10
Pennsylvania	33	32	23	33	14	44	37
Rhode Island	19	23	20	10	31	28	8
South Carolina	45	44	47	42	37	38	36
South Dakota	31	37	39	19	50	27	11
Tennessee	47	48	48	39	48	39	33
Texas	34	30	32	23	33	21	51
Utah	32	33	35	35	28	29	24
Vermont	21	31	28	14	41	33	4
Virginia	37	34	33	32	24	40	34
Washington	18	19	22	29	18	13	15
West Virginia	38	41	40	46	21	36	16
Wisconsin	17	18	14	17	17	22	22
Wyoming	3	2	3	2	5	2	3
District of Columbia	2	3	2	12	2	43	1

Source: Computed by Tax Foundation from data in Table 169.

171. State and Local General Revenue per $1,000 of Personal Income by Source

Selected Fiscal Years 1940-1981

Fiscal year	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
1940	$122.37	$110.34	$99.46	$56.42	$43.05	$10.88	$12.03
1942	85.10	78.10	69.67	37.07	32.60	8.43	7.01
1944	68.12	62.17	54.80	28.75	26.04	7.37	5.96
1946	70.32	65.46	57.45	28.38	29.07	8.01	4.87
1948	83.17	74.19	64.33	29.54	34.79	9.87	8.97
1950	92.74	81.72	70.58	32.59	37.99	11.14	11.03
1952	93.59	84.06	71.82	32.16	39.66	12.24	9.54
1953	96.44	86.31	73.84	33.11	40.73	12.46	10.14
1954	101.89	91.47	77.50	35.00	42.49	13.97	10.42
1955	102.42	92.10	77.40	35.38	42.02	14.70	10.32
1956	104.93	94.84	79.81	35.56	44.25	15.03	10.09
1957	109.44	98.42	82.64	36.89	45.75	15.78	11.02
1958	115.68	102.02	85.26	39.42	45.84	16.76	13.65
1959	118.85	102.12	84.93	39.30	45.63	17.18	16.73
1960	126.26	108.82	90.29	41.01	49.28	18.53	17.44
1961	130.52	113.29	93.86	43.48	50.38	19.43	17.22
1962	132.47	114.57	94.49	43.33	51.16	20.07	17.90
1963	136.55	117.61	96.14	43.62	52.52	21.47	18.94
1964	148.27	126.60	103.52	46.02	57.50	23.08	21.66
1965	151.41	128.94	105.04	46.68	58.36	23.90	22.46
1966	156.04	131.38	106.63	46.36	60.27	24.75	24.65
1967	157.11	130.63	105.09	44.87	60.21	25.54	26.48
1968	161.99	134.51	108.10	44.39	63.71	26.41	27.48
1969	167.54	139.53	112.20	44.86	67.34	27.33	28.01
1970	175.62	146.27	116.58	45.74	70.84	29.68	29.35
1971	181.39	148.67	118.87	47.37	71.50	29.79	32.72
1972	195.47	158.90	127.88	50.02	77.85	31.02	36.57
1973	203.33	161.36	129.47	48.41	81.06	31.89	41.97
1974	196.38	156.83	123.58	45.14	78.44	33.25	39.54
1975	198.15	157.29	122.84	44.71	78.13	34.45	40.86
1976	203.74	159.33	124.72	45.33	79.41	34.81	44.21
1977	207.61	162.15	128.09	45.52	82.57	34.06	45.46
1978	208.09	162.26	127.53	43.74	83.79	34.72	45.83
1979	200.92	156.93	120.29	38.01	82.28	36.64	43.99
1980	198.02	155.01	115.74	35.48	80.26	39.28	43.01
1981	195.75	154.01	113.05	34.66	78.39	40.96	41.74

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

162. State and Local Revenue by Source

Selected Fiscal Years 1902-1981

(Millions, except per capita)

Year	Total[a]	From own sources							From Federal government	Per capita[b]	
		Total own sources	General revenue			Liquor stores[c]	Utility[d]	Insurance trust[e]		Total	Taxes
			Total general	Taxes[f]	Charges and miscellaneous						
1902	$1,048	$1,041	$979	$860	$119	$2	$60	–	$7	$13.37	$10.97
1913	2,030	2,018	1,900	1,609	291	–	116	$2	12	21.08	16.71
1922	5,169	5,061	4,673	4,016	657	–	266	122	108	47.29	36.74
1927	7,838	7,722	7,155	6,087	1,068	–	403	164	116	66.30	51.49
1932	7,887	7,655	7,035	6,164	871	–	463	157	232	63.38	49.53
1942	13,148	12,290	9,560	8,528	1,031	390	887	1,454	858	98.30	63.76
1944	14,333	13,379	9,954	8,774	1,180	567	1,066	1,792	954	107.06	65.54
1946	15,983	15,128	11,501	10,094	1,407	864	1,169	1,593	855	116.47	73.56
1948	21,613	19,752	15,389	13,342	2,047	946	1,565	1,851	1,861	149.14	92.07
1950	25,639	23,153	18,425	15,914	2,511	904	1,808	2,016	2,486	170.76	105.99
1952	31,013	28,447	22,615	19,323	3,292	1,037	2,071	2,724	2,566	200.51	124.93
1954	35,386	32,420	26,046	22,067	3,979	1,093	2,403	2,877	2,966	221.35	138.03
1956	41,692	38,357	31,332	26,368	4,964	1,136	2,718	3,171	3,335	251.09	158.80
1958	49,262	44,397	36,354	30,380	5,974	1,170	3,041	3,832	4,865	286.30	176.56
1960	60,277	53,302	43,530	36,117	7,414	1,264	3,613	4,896	6,974	337.25	202.08
1962	69,492	61,621	50,381	41,554	8,827	1,282	4,026	5,932	7,871	376.63	225.22
1964	81,455	71,453	58,440	47,785	10,665	1,359	4,616	7,038	10,002	428.77	251.54
1966	97,619	84,405	69,822	56,647	13,174	1,550	5,069	7,964	13,214	501.51	291.02
1968	117,581	100,400	84,083	67,572	16,511	1,819	5,683	8,815	17,181	592.12	340.28
1970	150,106	128,248	108,898	86,795	22,103	2,006	6,608	10,736	21,857	740.47	428.16
1972	190,798	159,456	136,199	109,609	26,590	2,188	7,641	13,428	31,342	919.97	528.50
1973	217,616	178,360	150,958	121,102	29,856	2,276	8,622	16,504	39,256	1,040.55	579.06
1974	237,856	196,036	165,850	130,673	35,177	2,355	9,392	18,439	41,820	1,128.93	620.21
1975	264,013	216,979	181,137	141,465	39,668	2,468	10,867	22,507	47,034	1,243.91	666.52
1976	303,287	247,697	200,586	156,813	43,774	2,553	12,573	31,985	55,589	1,417.49	732.91
1977	337,747	275,172	223,221	175,879	47,343	2,612	14,191	35,148	62,575	1,566.65	815.82
1978	371,607	302,014	246,368	193,642	52,726	2,759	17,252	35,635	69,592	1,704.11	888.03
1979	404,934	329,770	268,115	205,514	62,600	2,898	19,730	39,027	75,164	1,839.78	933.74
1980	451,537	368,509	299,293	223,463	75,830	3,201	22,359	43,656	83,029	1,993.50	986.57
1981	506,728	416,433	333,109	244,514	88,595	3,278	26,617	53,429	90,294	2,236.75	1,079.31

[a] Excludes duplicating interlevel transfers of funds.
[b] Based on estimated population, excluding armed forces overseas, at the middle of the fiscal year.
[c] Principally receipts from sales in states with alcoholic beverage monopoly systems. Excludes alcoholic beverage taxes.
[d] State utility revenues included under general revenue until 1977.
[e] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and like social insurance programs.
[f] Excludes unemployment compensation tax collections included in insurance trust revenue.
Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

165. State and Local General Revenue by Source and State

Fiscal Year 1981

(Millions)

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
Total	$423,404	$333,109	$244,514	$74,969	$169,545	$88,595	$90,294
Alabama	6,310	4,814	2,876	338	2,538	1,937	1,497
Alaska	5,521	5,056	2,569	343	2,226	2,487	465
Arizona	4,657	3,801	2,751	857	1,894	1,050	856
Arkansas	3,151	2,238	1,551	327	1,224	687	913
California	51,561	40,451	29,828	7,226	22,602	10,622	11,111
Colorado	5,361	4,310	2,960	1,045	1,915	1,350	1,052
Connecticut	5,588	4,590	3,723	1,632	2,091	867	998
Delaware	1,303	991	669	102	567	322	312
Florida	14,858	11,901	8,285	2,534	5,751	3,616	2,957
Georgia	9,009	6,851	4,666	1,206	3,460	2,185	2,158
Hawaii	2,254	1,775	1,344	197	1,147	431	479
Idaho	1,460	1,092	763	218	545	328	368
Illinois	21,395	16,723	13,306	4,581	8,725	3,417	4,672
Indiana	7,954	6,327	4,540	1,693	2,847	1,787	1,627
Iowa	5,160	4,165	3,028	1,170	1,858	1,137	995
Kansas	4,138	3,351	2,372	916	1,456	979	787
Kentucky	5,335	3,876	2,884	520	2,364	993	1,458
Louisiana	7,990	6,228	4,115	515	3,600	2,113	1,762
Maine	1,846	1,329	1,063	400	663	266	517
Maryland	8,618	6,728	4,968	1,306	3,662	1,760	1,890
Massachusetts	11,952	9,283	7,732	3,370	4,362	1,552	2,669
Michigan	18,859	14,765	10,682	4,343	6,339	3,783	4,094
Minnesota	8,715	6,881	4,767	1,332	3,435	2,114	1,834
Mississippi	3,714	2,664	1,793	377	1,416	872	1,050
Missouri	6,904	5,223	3,883	1,093	2,790	1,340	1,681
Montana	1,669	1,226	866	414	452	360	443
Nebraska	2,776	2,263	1,529	652	877	734	513
Nevada	1,619	1,319	882	257	625	436	300
New Hampshire	1,306	986	732	463	269	255	320

(Continued)

165. State and Local General Revenue by Source and State—Continued

Fiscal Year 1981

(Millions)

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
New Jersey	13,791	11,468	9,051	4,000	5,051	2,418	2,322
New Mexico	3,068	2,467	1,433	193	1,240	1,034	601
New York	43,944	35,446	28,618	9,267	19,351	6,828	8,498
North Carolina	8,373	6,327	4,738	1,118	3,620	1,589	2,046
North Dakota	1,457	1,168	643	189	454	524	289
Ohio	16,461	12,975	9,425	3,172	6,253	3,551	3,486
Oklahoma	5,339	4,300	3,055	492	2,563	1,245	1,040
Oregon	5,652	4,400	2,913	1,183	1,730	1,487	1,252
Pennsylvania	19,717	15,584	12,257	3,146	9,111	3,327	4,133
Rhode Island	1,856	1,392	1,035	429	606	357	464
South Carolina	4,525	3,425	2,423	555	1,868	1,002	1,100
South Dakota	1,180	852	587	254	333	265	328
Tennessee	6,554	4,866	3,395	969	2,426	1,471	1,688
Texas	23,617	19,464	13,671	4,609	9,062	5,793	4,154
Utah	2,490	1,878	1,332	373	959	546	612
Vermont	967	674	505	210	295	169	293
Virginia	8,721	6,767	5,057	1,419	3,638	1,710	1,954
Washington	8,114	6,210	4,287	1,243	3,044	1,923	1,904
West Virginia	3,169	2,271	1,632	290	1,342	639	898
Wisconsin	9,267	7,281	5,399	1,835	3,564	1,882	1,986
Wyoming	1,713	1,377	800	313	487	452	336
District of Columbia	2,447	1,311	1,131	281	850	180	1,136

Source: Department of Commerce, Bureau of the Census.

172. State and Local General Revenue Per $1,000 of Personal Income by Source and State

Fiscal Year 1981

State	Total general	From own sources					From Federal government
			Taxes			Charges and miscel-laneous	
		Total	Total	Property	Other		
Total	$195.75	$154.01	$113.05	$34.66	$78.39	$40.96	$41.75
Alabama	216.12	164.86	98.49	11.57	86.92	66.37	51.26
Alaska	1,074.96	984.41	500.20	66.80	433.40	484.21	90.55
Arizona	194.45	158.71	114.86	35.78	79.08	43.85	35.74
Arkansas	189.22	134.40	93.16	19.65	73.51	41.24	54.83
California	198.66	155.85	114.92	27.84	87.08	40.93	42.81
Colorado	184.69	148.46	101.97	35.99	65.98	46.49	36.23
Connecticut	153.06	125.73	101.97	44.70	57.27	23.76	27.33
Delaware	211.09	160.51	108.41	16.55	91.86	52.10	50.58
Florida	167.56	134.21	93.43	28.57	64.86	40.78	33.34
Georgia	203.74	154.94	105.53	27.29	78.24	49.41	48.80
Hawaii	230.55	181.58	137.51	20.16	117.35	44.07	48.97
Idaho	191.45	143.13	100.08	28.66	71.42	43.05	48.32
Illinois	177.65	138.86	110.48	38.04	72.44	28.37	38.79
Indiana	161.73	128.66	92.32	34.43	57.89	36.34	33.08
Iowa	188.82	152.41	110.82	42.82	68.00	41.60	36.40
Kansas	174.99	141.72	100.30	38.74	61.56	41.42	33.27
Kentucky	190.94	138.75	103.22	18.61	84.61	35.53	52.19
Louisiana	224.17	174.73	115.45	14.46	100.99	59.28	49.44
Maine	206.45	148.65	118.86	44.79	74.07	29.79	57.80
Maryland	194.93	152.18	112.37	29.55	82.82	39.80	42.76
Massachusetts	205.25	159.42	132.78	55.88	76.90	26.64	45.83
Michigan	204.24	159.90	115.68	47.03	68.65	44.22	44.33
Minnesota	219.27	173.13	119.95	33.53	86.42	53.18	46.15
Mississippi	223.39	160.26	107.82	22.68	85.14	52.44	63.13
Missouri	155.93	117.97	87.72	29.69	63.03	30.26	37.96
Montana	247.99	182.16	128.68	61.47	67.21	53.48	65.83
Nebraska	188.34	153.55	103.74	44.22	59.52	49.81	34.79
Nevada	188.28	153.40	102.63	29.92	72.71	50.77	34.88
New Hampshire	154.97	117.01	86.79	54.98	31.81	30.23	37.96
New Jersey	170.84	142.07	112.12	49.55	62.57	29.95	28.77
New Mexico	300.22	241.42	140.20	18.90	121.30	101.22	58.80
New York	243.26	196.22	158.42	51.30	107.12	37.80	47.04
North Carolina	181.85	137.42	102.90	24.27	78.63	34.52	44.43
North Dakota	254.56	204.02	112.40	32.97	79.43	91.62	50.54
Ohio	160.74	126.70	92.03	30.97	61.06	34.67	34.04
Oklahoma	193.14	155.54	110.49	17.82	92.67	45.04	37.60
Oregon	229.88	178.97	118.48	48.11	70.37	60.49	50.91
Pennsylvania	175.70	138.87	109.23	28.03	81.20	29.65	36.83
Rhode Island	206.76	155.05	115.28	47.80	67.48	39.77	51.71
South Carolina	199.13	150.73	106.64	24.42	82.22	44.09	48.40
South Dakota	218.19	157.50	108.55	46.94	61.61	48.95	60.69
Tennessee	184.49	136.97	95.56	27.26	68.30	41.41	47.52
Texas	173.47	142.96	100.41	33.86	66.55	42.55	30.51
Utah	222.23	167.60	118.89	33.31	85.58	48.71	54.63
Vermont	240.91	167.93	125.85	52.23	73.62	42.08	72.98
Virginia	173.27	134.44	100.47	28.20	72.27	33.97	38.83
Washington	190.13	145.52	100.45	29.13	71.32	45.07	44.62
West Virginia	207.88	148.99	107.07	18.99	88.08	41.92	58.89
Wisconsin	210.15	165.12	122.44	41.62	80.82	42.68	45.03
Wyoming	332.44	267.22	155.28	60.78	94.50	111.94	65.21
District of Columbia	317.84	170.23	146.88	36.47	110.41	23.34	147.62

Source: Department of Commerce, Bureau of the Census.

173. Ranking of States According to State and Local General Revenue Per $1,000 of Personal Income by Source

Fiscal Year 1981

State	Total general	From own sources						From Federal government
		Total	Taxes				Charges and miscel-laneous	
			Total	Property	Other			
Alabama	16	15	44	51	12		5	15
Alaska	1	1	1	1	1		1	2
Arizona	28	20	19	22	22		23	42
Arkansas	33	45	47	44	28		32	11
California	26	22	18	36	11		33	32
Colorado	37	33	37	21	41		17	41
Connecticut	51	49	37	14	50		50	51
Delaware	17	16	28	49	9		11	17
Florida	46	46	46	33	42		34	46
Georgia	24	25	32	37	24		14	21
Hawaii	9	7	6	43	3		22	20
Idaho	30	35	43	32	32		24	23
Illinois	40	40	25	19	30		48	35
Indiana	47	47	48	23	49		38	48
Iowa	34	28	23	16	37		29	40
Kansas	42	38	42	18	46		30	47
Kentucky	31	41	34	47	16		39	13
Louisiana	11	9	16	50	6		7	19
Maine	21	32	13	13	26		46	10
Maryland	27	29	21	30	17		35	33
Massachusetts	22	19	7	4	25		49	27
Michigan	23	18	15	11	35		20	31
Minnesota	14	10	11	25	13		9	26
Mississippi	12	17	29	42	15		10	6
Missouri	49	50	50	39	43		43	36
Montana	6	6	8	2	39		8	4
Nebraska	35	26	33	15	48		13	44
Nevada	36	27	36	29	29		12	43
New Hampshire	50	51	51	5	51		44	36
New Jersey	45	37	22	8	44		45	50
New Mexico	4	3	5	46	2		3	9
New York	7	5	2	7	5		37	25
North Carolina	39	42	35	41	23		41	30
North Dakota	5	4	20	27	21		4	18
Ohio	48	48	49	28	47		40	45
Oklahoma	29	23	24	48	8		19	38
Oregon	10	8	14	9	34		6	16
Pennsylvania	41	39	26	35	19		47	39
Rhode Island	20	24	17	10	38		36	14
South Carolina	25	30	31	40	18		21	22
South Dakota	15	21	27	12	45		15	7
Tennessee	38	43	45	38	36		31	24
Texas	43	36	41	24	40		26	49
Utah	13	13	12	26	14		16	12
Vermont	8	12	9	6	27		27	3
Virginia	44	44	39	34	31		42	34
Washington	19	31	30	45	10		28	8
West Virginia	32	34	40	31	33		18	29
Wisconsin	18	14	10	17	20		25	28
Wyoming	2	2	3	3	7		2	5
District of Columbia	3	11	4	20	4		51	1

Source: Computed by Tax Foundation from data in Table 172.

174. State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1981

(Millions)

Year	Level of government			State and local by source				
	Total	State	Local	Individual income	Corporation income	Sales and gross receipts	Property	Other taxes including licenses
1902	$860	$156	$704	–	–	$28	$706	$126
1913	1,609	301	1,308	–	–	58	1,332	219
1922	4,016	947	3,069	$43	$58	154	3,321	440
1927	6,087	1,608	4,479	70	92	470	4,730	725
1932	6,164	1,890	4,274	74	79	752	4,487	772
1934	5,912	1,979	3,933	80	49	1,008	4,076	699
1936	6,701	2,618	4,083	153	113	1,484	4,093	858
1938	7,605	3,132	4,473	218	165	1,794	4,440	988
1940	7,810	3,313	4,497	224	156	1,982	4,430	1,018
1942	8,528	3,903	4,625	276	272	2,351	4,537	1,092
1944	8,774	4,071	4,703	342	451	2,289	4,604	1,089
1946	10,094	4,937	5,157	422	447	2,986	4,986	1,254
1948	13,342	6,743	6,599	543	592	4,442	6,126	1,638
1950	15,914	7,930	7,984	788	593	5,154	7,349	2,030
1952	19,323	9,857	9,466	998	846	6,357	8,652	2,471
1953	20,908	10,552	10,356	1,065	817	6,927	9,375	2,723
1954	22,067	11,089	10,978	1,127	778	7,276	9,967	2,918
1955	23,483	11,597	11,886	1,237	744	7,643	10,735	3,125
1956	26,368	13,375	12,992	1,538	890	8,691	11,749	3,501
1957	28,817	14,531	14,286	1,754	984	9,467	12,864	3,748
1958	30,380	14,919	15,461	1,759	1,018	9,829	14,047	3,725
1959	32,379	15,848	16,531	1,994	1,001	10,437	14,983	3,966
1960	36,117	18,036	18,081	2,463	1,180	11,849	16,405	4,220
1961	38,861	19,057	19,804	2,613	1,266	12,463	18,002	4,518
1962	41,554	20,561	20,993	3,037	1,308	13,494	19,054	4,662
1963	44,014	22,117	21,897	3,267	1,505	14,446	19,833	4,963
1964	47,785	24,243	23,542	3,791	1,695	15,762	21,241	5,296
1965	51,243	26,126	25,116	4,090	1,929	17,118	22,583	5,521
1966	56,647	29,380	27,267	4,760	2,038	19,085	24,670	6,094
1967	61,000	31,926	29,074	5,825	2,227	20,530	26,047	6,371
1968	67,572	36,400	31,171	7,308	2,518	22,911	27,747	7,087
1969	76,712	41,931	34,781	8,908	3,180	26,519	30,673	7,432
1970	86,795	47,962	38,833	10,812	3,738	30,322	34,054	7,868
1971	94,975	51,541	43,434	11,900	3,424	33,233	37,852	8,567
1972	109,609	59,870	49,739	15,227	4,416	37,518	42,877	9,572
1973	121,102	68,069	53,032	17,994	5,425	42,047	45,283	10,354
1974	130,673	74,207	56,466	19,491	6,015	46,098	47,705	11,364
1975	141,465	80,155	61,310	21,454	6,642	49,815	51,491	12,063
1976	156,813	89,256	67,557	24,575	7,273	54,547	57,001	13,417
1977	175,936	101,085	74,852	29,246	9,174	60,641	62,527	14,348
1978	193,642	113,261	80,381	33,176	10,738	67,956	66,422	15,350
1979	205,514	124,908	80,606	36,932	12,128	74,247	64,944	17,263
1980	223,463	137,075	86,388	42,080	13,321	79,927	68,499	19,636
1981	244,514	149,738	94,776	46,426	14,143	85,971	74,969	23,004

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table 162.
Source: Department of Commerce, Bureau of the Census.

176. State and Local Total and Per Capita Tax Collections by State

Selected Fiscal Years 1957-1981

State	Amount (millions)			Per capita[a]		
	1957	1967	1981	1957	1967	1981
Total	$28,817	$61,000	$244,514	$169.14	$308.29	$1,079.31
Alabama	320	677	2,876	102.92	191.37	738.54
Alaska	–	86	2,569	–	315.60	6,397.24
Arizona	183	524	2,751	162.74	320.57	1,011.94
Arkansas	179	393	1,551	103.05	199.46	678.43
California	3,311	7,785	29,828	232.13	406.47	1,260.30
Colorado	314	678	2,960	188.93	343.15	1,024.38
Connecticut	462	983	3,723	195.83	335.92	1,198.02
Delaware	59	178	669	137.98	339.52	1,125.81
Florida	667	1,623	8,285	152.51	270.74	850.06
Georgia	470	1,025	4,666	124.79	227.33	854.09
Hawaii	–	300	1,344	–	406.60	1,393.37
Idaho	100	205	763	156.25	293.49	808.47
Illinois	1,732	3,250	13,306	179.10	298.32	1,164.48
Indiana	638	1,471	4,540	140.98	294.27	826.94
Iowa	490	919	3,028	180.28	333.77	1,039.34
Kansas	369	717	2,372	173.23	315.21	1,003.27
Kentucky	325	674	2,884	110.99	211.40	787.91
Louisiana	498	959	4,115	159.95	261.81	978.32
Maine	141	253	1,063	149.20	260.20	944.52
Maryland	461	1,172	4,968	160.53	318.42	1,178.08
Massachusetts	1,018	2,004	7,732	206.50	369.70	1,347.70
Michigan	1,396	2,715	10,682	184.48	316.31	1,153.31
Minnesota	600	1,256	4,767	183.29	350.74	1,169.63
Mississippi	234	461	1,793	112.23	196.47	711.17
Missouri	554	1,199	3,883	132.14	260.46	789.83
Montana	126	213	866	188.89	303.59	1,101.15
Nebraska	201	390	1,529	144.38	271.48	973.93
Nevada	60	166	882	231.78	374.31	1,102.25
New Hampshire	87	177	732	152.25	257.86	794.62
New Jersey	991	2,240	9,051	172.67	319.84	1,228.92
New Mexico	128	272	1,433	151.25	270.98	1,099.59
New York	3,723	8,424	28,618	227.40	459.40	1,629.92
North Carolina	503	1,129	4,738	115.20	224.56	805.49
North Dakota	108	178	643	176.14	279.11	985.54
Ohio	1,404	2,612	9,425	149.21	249.77	872.86
Oklahoma	346	629	3,055	151.85	252.09	1,009.68
Oregon	350	631	2,913	204.20	315.80	1,106.27
Pennsylvania	1,777	3,242	12,257	162.21	278.77	1,033.15
Rhode Island	130	267	1,035	152.92	296.60	1,092.32
South Carolina	246	511	2,423	108.05	196.52	776.27
South Dakota	113	204	587	169.37	303.34	849.81
Tennessee	404	821	3,395	117.73	210.86	739.41
Texas	1,259	2,471	13,671	138.78	227.36	960.76
Utah	137	300	1,332	165.59	292.59	911.64
Vermont	65	134	505	172.53	321.05	987.44
Virginia	492	1,071	5,057	127.89	236.04	945.81
Washington	514	1,209	4,287	188.67	359.11	1,037.43
West Virginia	220	400	1,632	119.48	222.69	836.86
Wisconsin	709	1,518	5,399	187.00	362.29	1,147.38
Wyoming	61	110	800	193.14	350.20	1,703.78
District of Columbia	143	275	1,131	187.76	339.84	1,771.24

---

[a] Based on population, excluding armed forces overseas, at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

177. State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government

Selected Fiscal Years 1960-1981

(Millions)

A. Total by source

Source	1960	1970	1980	1981
Total	$7,414	$22,103	$75,830	$88,595
Current charges, total	5,319	14,873	44,373	50,238
Education	1,796	5,803	13,756	15,326
School lunch sales	688	1,394	2,013	2,105
Higher education	1,108	3,742	10,409	11,803
Other education		667	1,335	1,418
Hospitals	883	3,053	12,733	14,760
Sewerage and sanitation	422	1,172	4,873	5,702
Parks and recreation	105[a]	273	1,174	1,370
Natural resources	179	305	726	831
Housing and urban renewal	339	589	1,310	1,346
Air transportation	147	498	1,826	2,098
Water transport and terminals	143	273	821	904
Parking facilities	([b])	175	335	369
Other	1,305	2,732	6,819	7,533
Miscellaneous general, total	2,094	7,230	31,457	38,358
Special assessments	369	573	1,288	1,355
Sale of property	241	335	517	577
Interest earnings	644	2,952	17,025	20,458
Other	840	3,371	12,628	15,969

B. Total by level of government

Source	1960	1970	1980	1981
State, total	$2,583	$9,545	$32,190	$37,636
Current charges	1,783	6,102	16,545	18,775
Miscellaneous general	800	3,443	15,646	18,861
Local, total	4,831	12,558	43,640	50,960
Current charges	3,536	8,770	27,828	31,463
Miscellaneous general	1,295	3,788	15,812	19,497

[a] Local only.

[b] Not segregable, included in "Other."

Source: Department of Commerce, Bureau of the Census.

178. State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1981

(Millions)

State	Level of government			Source			
	Total	State	Local	Income	Sales and gross receipts	Property	Other taxes including licenses
Total	$244,514.1	$149,737.9	$94,776.2	$60,569.9	$85,971.4	$74,969.4	$23,003.4
Alabama	2,875.8	2,148.4	727.4	645.5	1,588.4	337.7	304.2
Alaska	2,569.0	2,316.8	252.2	902.0	100.1	343.1	1,223.8
Arizona	2,750.9	1,785.8	965.1	490.6	1,267.5	857.1	135.7
Arkansas	1,551.2	1,188.9	362.3	392.6	683.9	327.2	147.5
California	29,828.3	20,504.8	9,323.5	9,320.3	11,380.7	7,226.3	1,901.0
Colorado	2,960.2	1,445.8	1,514.4	541.1	1,159.3	1,044.9	214.9
Connecticut	3,722.9	2,071.9	1,651.1	366.5	1,511.0	1,632.1	213.3
Delaware	669.1	550.9	118.1	305.8	80.1	102.2	181.0
Florida	8,284.9	5,314.4	2,970.6	402.5	4,310.9	2,533.7	1,037.8
Georgia	4,666.0	3,019.8	1,646.1	1,288.1	2,001.7	1,206.5	169.7
Hawaii	1,344.2	1,088.3	255.8	387.5	709.2	197.1	50.4
Idaho	763.2	536.7	226.5	236.4	232.2	218.5	76.1
Illinois	13,306.0	7,322.6	5,983.4	2,872.5	4,860.6	4,581.3	991.6
Indiana	4,540.1	2,808.8	1,731.3	850.7	1,800.8	1,692.9	195.7
Iowa	3,028.4	1,835.8	1,192.6	809.3	791.0	1,170.2	257.9
Kansas	2,372.0	1,392.3	979.7	565.4	730.8	916.0	159.8
Kentucky	2,884.0	2,276.2	607.8	916.7	1,098.6	520.0	348.7
Louisiana	4,115.1	2,804.6	1,310.6	452.3	2,054.0	515.3	1,093.5
Maine	1,062.6	674.3	388.3	215.8	372.2	400.5	74.1
Maryland	4,967.9	2,956.1	2,011.8	1,945.9	1,413.8	1,306.3	301.9
Massachusetts	7,731.8	4,335.6	3,396.1	2,594.0	1,508.2	3,370.5	259.1
Michigan	10,682.1	6,177.0	4,505.1	3,173.9	2,645.0	4,343.0	520.2
Minnesota	4,767.4	3,373.7	1,393.6	1,728.2	1,320.6	1,332.5	386.1
Mississippi	1,792.6	1,396.7	395.9	255.0	968.1	377.1	192.4
Missouri	3,883.4	2,142.9	1,740.5	920.2	1,598.9	1,093.1	271.2
Montana	866.3	465.0	401.3	198.9	95.3	413.8	158.3
Nebraska	1,528.9	804.0	724.9	255.3	518.7	651.8	103.1
Nevada	882.3	515.3	367.0	–	502.2	257.2	122.9
New Hampshire	731.5	268.8	462.8	70.0	134.2	463.4	63.9
New Jersey	9,050.8	5,029.4	4,021.4	1,722.8	2,585.6	3,999.9	742.5
New Mexico	1,432.7	1,179.3	253.5	124.5	714.0	193.1	401.1
New York	28,618.3	13,918.2	14,700.0	10,163.4	7,870.8	9,266.7	1,317.4
North Carolina	4,737.7	3,431.0	1,306.7	1,583.5	1,709.0	1,117.5	327.7
North Dakota	643.3	450.8	192.5	103.5	198.1	188.7	153.0
Ohio	9,424.8	5,240.8	4,184.0	2,483.2	3,115.2	3,171.8	654.6
Oklahoma	3,054.6	2,232.3	822.3	622.7	1,088.6	492.5	850.8
Oregon	2,913.0	1,608.4	1,304.6	1,160.6	227.2	1,183.0	342.2
Pennsylvania	12,257.2	7,597.0	4,660.2	3,776.8	3,713.6	3,145.5	1,621.3
Rhode Island	1,034.6	608.0	426.6	243.3	314.3	429.0	48.0
South Carolina	2,423.4	1,825.9	597.4	723.7	1,002.5	555.1	142.1
South Dakota	587.0	297.8	289.2	3.7	276.2	253.8	53.3
Tennessee	3,394.7	1,958.4	1,436.3	230.7	1,867.0	968.6	328.4
Texas	13,671.0	8,173.8	5,497.2	–	5,836.8	4,609.2	3,225.0
Utah	1,331.9	849.1	482.8	335.6	556.7	373.2	66.4
Vermont	505.0	294.2	210.8	121.5	137.5	209.6	36.4
Virginia	5,057.1	3,027.3	2,029.7	1,471.3	1,735.3	1,419.2	431.3
Washington	4,286.8	3,125.8	1,161.0	–	2,640.2	1,243.2	403.4
West Virginia	1,632.1	1,269.7	326.4	300.2	881.4	289.5	161.0
Wisconsin	5,399.0	3,629.5	1,769.6	1,910.5	1,383.5	1,835.3	269.7
Wyoming	800.0	469.1	331.0	–	289.9	313.2	196.9
District of Columbia	1,130.8	–	1,130.8	385.7	390.3	280.8	74.0

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table 162.

Source: Department of Commerce, Bureau of the Census.

179. Per Capita State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1981

State	Level of government			State and local by source				
	Total	State	Local	Individual income	Corporation income	Sales and gross receipts[b]	Property	Other taxes including licenses
Total	$1,079	$661	$418	$205	$62	$246	$331	$235
Alabama	739	552	187	140	25	212	87	274
Alaska	6,391	5,763	627	18	2,226	112	853	3,182
Arizona	1,012	657	355	134	47	359	315	157
Arkansas	679	520	158	136	35	175	143	189
California	1,260	866	394	278	115	373	305	188
Colorado	1,024	500	524	151	36	311	362	164
Connecticut	1,198	667	531	38	80	295	525	260
Delaware	1,126	927	199	459	55	–	172	440
Florida	850	545	305	–	41	261	260	288
Georgia	854	553	301	190	46	229	221	168
Hawaii	1,393	1,128	265	347	55	569	204	218
Idaho	808	569	240	197	54	154	231	173
Illinois	1,164	641	524	178	73	272	401	240
Indiana	827	512	315	127	28	248	308	116
Iowa	1,039	630	409	231	47	177	402	183
Kansas	1,003	589	414	176	64	204	387	173
Kentucky	788	622	166	208	42	172	142	223
Louisiana	978	667	312	44	63	365	123	384
Maine	945	599	345	157	35	210	356	187
Maryland	1,178	701	477	424	37	179	310	228
Massachusetts	1,348	756	592	359	93	150	588	158
Michigan	1,153	667	486	241	102	194	469	148
Minnesota	1,170	828	342	343	81	171	327	248
Mississippi	711	554	157	76	25	287	150	173
Missouri	790	436	354	161	26	214	222	166
Montana	1,101	591	510	186	67	–	526	322
Nebraska	974	512	462	128	34	207	415	189
Nevada	1,103	644	459	–	–	294	321	488
New Hampshire	794	292	502	14	62	–	503	215
New Jersey	1,229	683	546	156	78	172	543	280
New Mexico	1,100	905	195	54	41	423	148	433
New York	1,630	793	837	492	87	308	528	215
North Carolina	805	583	222	222	48	161	190	185
North Dakota	985	690	295	96	63	198	289	339
Ohio	873	485	387	185	45	167	294	182
Oklahoma	1,010	738	272	163	43	220	163	422
Oregon	1,106	611	495	382	59	–	449	216
Pennsylvania	1,033	640	393	249	69	176	265	274
Rhode Island	1,093	642	450	204	53	187	453	195
South Carolina	776	585	191	183	49	197	178	169
South Dakota	849	431	419	–	5	260	367	217
Tennessee	739	427	313	8	42	294	211	185
Texas	961	574	386	–	–	250	324	386
Utah	912	581	330	202	28	292	255	134
Vermont	988	576	413	193	45	88	410	253
Virginia	946	566	380	241	34	162	265	243
Washington	1,037	756	281	–	–	456	301	281
West Virginia	837	651	167	138	16	320	148	215
Wisconsin	1,147	771	376	352	54	192	390	160
Wyoming	1,702	998	704	–	–	499	666	537
District of Columbia	1,772	–	1,772	605	–	373	440	355

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table 162.
[b] General sales taxes only.
Source: Department of Commerce, Bureau of the Census, and Tax Foundation computations.

180. Percentage Distribution of State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1981

State	Level of government			State and local by source				
	Total	State	Local	Individual income	Corporation income	Sales and gross receipts[b]	Property	Other taxes including licenses
Total	100.0	61.2	38.8	19.0	5.8	22.8	30.7	21.8
Alabama	100.0	74.7	25.3	19.0	3.4	28.7	11.7	37.1
Alaska	100.0	90.2	9.8	.3	34.8	1.7	13.4	49.8
Arizona	100.0	64.9	35.1	13.2	4.6	35.5	31.2	15.6
Arkansas	100.0	76.6	23.4	20.1	5.2	25.8	21.1	27.8
California	100.0	68.7	31.3	22.1	9.2	29.6	24.2	15.0
Colorado	100.0	48.8	51.2	14.8	3.5	30.4	35.3	16.1
Connecticut	100.0	55.7	44.3	3.2	6.7	24.6	43.8	21.7
Delaware	100.0	82.3	17.7	40.8	4.9	–	15.3	39.0
Florida	100.0	64.1	35.9	–	4.9	30.7	30.6	33.9
Georgia	100.0	64.7	35.3	22.2	5.4	26.8	25.9	19.7
Hawaii	100.0	81.0	19.0	24.9	3.9	40.8	14.7	15.7
Idaho	100.0	70.3	29.7	24.3	6.7	19.0	28.6	21.4
Illinois	100.0	55.0	45.0	15.3	6.3	23.4	34.4	20.6
Indiana	100.0	61.9	38.1	15.3	3.4	30.0	37.3	14.0
Iowa	100.0	60.6	39.4	22.2	4.5	17.0	38.6	17.6
Kansas	100.0	58.7	41.3	17.5	6.3	20.3	38.6	17.2
Kentucky	100.0	78.9	21.1	26.4	5.4	21.9	18.0	28.3
Louisiana	100.0	68.2	31.8	4.5	6.5	37.3	12.5	39.2
Maine	100.0	63.5	36.5	16.6	3.7	22.2	37.7	19.8
Maryland	100.0	59.5	40.5	36.0	3.1	15.2	26.3	19.4
Massachusetts	100.0	56.1	43.9	26.6	6.9	11.1	43.6	11.7
Michigan	100.0	57.8	42.2	20.9	8.8	16.8	40.7	12.8
Minnesota	100.0	70.8	29.2	29.3	7.0	14.6	28.0	21.2
Mississippi	100.0	77.9	22.1	10.7	3.6	40.4	21.0	24.4
Missouri	100.0	55.2	44.8	20.4	3.3	27.1	28.1	21.0
Montana	100.0	53.7	46.3	16.9	6.1	–	47.8	29.3
Nebraska	100.0	52.6	47.4	13.2	3.5	21.3	42.6	19.4
Nevada	100.0	58.4	41.6	–	–	26.6	29.2	44.2
New Hampshire	100.0	36.7	63.3	1.7	7.8	–	63.3	27.1
New Jersey	100.0	55.6	44.4	12.7	6.4	14.0	44.2	22.8
New Mexico	100.0	82.3	17.7	5.0	3.7	38.5	13.5	39.3
New York	100.0	48.6	51.4	30.2	5.3	18.9	32.4	13.2
North Carolina	100.0	72.4	27.6	27.5	5.9	20.0	23.6	23.0
North Dakota	100.0	70.1	29.9	9.7	6.4	20.1	29.3	34.4
Ohio	100.0	55.6	44.4	21.1	5.2	19.1	33.7	20.9
Oklahoma	100.0	73.1	26.9	16.2	4.2	21.7	16.1	41.7
Oregon	100.0	55.2	44.8	34.5	5.3	–	40.6	19.5
Pennsylvania	100.0	62.0	38.0	24.1	6.7	17.0	25.7	26.5
Rhode Island	100.0	58.8	41.2	18.7	4.9	17.2	41.5	17.9
South Carolina	100.0	75.3	24.7	23.6	6.3	25.4	22.9	21.8
South Dakota	100.0	50.7	49.3	–	.6	30.6	43.2	25.5
Tennessee	100.0	57.7	42.3	1.0	5.7	39.7	28.5	25.0
Texas	100.0	59.8	40.2	–	–	26.1	33.7	40.2
Utah	100.0	63.8	36.2	22.1	3.1	32.1	28.0	14.7
Vermont	100.0	58.3	41.7	19.5	4.5	8.9	41.5	25.6
Virginia	100.0	59.9	40.1	25.5	3.6	17.1	28.1	25.7
Washington	100.0	72.9	27.1	–	–	43.9	29.0	27.1
West Virginia	100.0	77.8	20.0	16.4	2.0	38.2	17.7	25.6
Wisconsin	100.0	67.2	32.8	30.7	4.7	16.7	34.0	13.9
Wyoming	100.0	58.6	41.4	–	–	29.3	39.1	31.6
District of Columbia	100.0	–	100.0	34.1	–	21.0	24.8	20.0

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table 162.

[b] General sales taxes only.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

181. State and Local Debt Outstanding, Issued, and Retired

Fiscal Years 1957-1981

(Millions)

Year	Debt outstanding[a]			Long-term debt issued	Long-term debt retired
	Total	Long-term	Short-term		
1957	$53,039	$50,845	$2,194	$6,776	$2,716
1958	58,187	55,737	2,450	7,865	2,839
1959	64,110	61,127	2,983	8,147	3,222
1960	69,955	66,801	3,154	7,955	3,458
1961	75,023	71,540	3,483	8,081	3,696
1962	81,278	77,543	3,735	9,585	4,227
1963	85,056	81,110	3,946	8,744	4,358
1964	92,222	87,527	4,695	11,243	5,045
1965	99,512	94,204	5,309	11,249	5,040
1966	107,051	101,000	6,051	12,129	5,641
1967	113,659	106,649	7,010	12,110	5,694
1968	121,158	112,731	8,427	13,357	6,002
1969	133,548	123,466	10,083	15,453	6,538
1970	143,570	131,415	12,155	12,848	7,011
1971	158,827	143,617	15,210	19,232	7,670
1972	175,158	159,098	16,061	22,104	8,174
1973	188,485	172,605	15,879	21,804	9,013
1974	206,616	189,953	16,663	12,218	9,955
1975	219,926	200,140	19,786	21,125	10,904
1976	240,532	221,754	18,777	31,671	11,348
1977	257,532	244,147	13,385	32,342	13,219
1978	280,433	269,003	11,430	39,980	16,715
1979	304,103	292,302	11,801	42,085	27,056
1980	335,603	322,456	13,147	42,364	17,404
1981	363,892	348,330	15,562	43,819	18,929

[a] End of fiscal year.

Source: Department of Commerce, Bureau of the Census.

182. State and Local Debt Outstanding, Issued, and Retired, by State

Fiscal Year 1981

(Millions)

State	Debt outstanding[a]			Long-term debt issued	Long-term debt retired
	Total	Long-term	Short-term		
Total	$363,891.9	$348,329.5	$15,562.3	$43,818.5	$18,929.3
Alabama	4,604.6	4,396.0	208.6	518.6	219.2
Alaska	5,224.5	5,208.6	15.9	1,211.7	140.7
Arizona	5,345.7	5,120.8	224.9	768.0	131.8
Arkansas	2,327.2	2,296.7	30.6	318.8	86.7
California	26,258.9	25,794.9	464.0	2,361.5	1,328.4
Colorado	4,452.1	4,404.8	47.3	1,019.1	257.8
Connecticut	6,417.4	5,894.1	523.3	865.9	342.0
Delaware	1,751.4	1,696.6	54.8	105.9	89.3
Florida	12,570.0	12,317.7	252.3	2,154.9	499.5
Georgia	6,877.1	6,613.2	263.9	714.6	307.3
Hawaii	2,145.3	2,108.8	36.5	115.5	133.1
Idaho	784.2	718.6	65.6	94.1	26.5
Illinois	16,502.1	15,220.3	1,281.8	2,024.2	991.2
Indiana	4,378.5	4,224.7	153.8	686.2	232.5
Iowa	2,393.2	2,345.9	47.3	350.2	144.7
Kansas	3,982.3	3,795.5	186.8	769.1	163.5
Kentucky	7,474.5	7,436.8	37.7	530.3	440.8
Louisiana	8,665.5	8,598.7	66.8	1,751.8	281.9
Maine	1,444.6	1,402.4	42.2	244.3	118.3
Maryland	8,456.6	8,054.8	401.8	1,087.2	399.7
Massachusetts	10,743.3	9,663.2	1,080.1	1,001.0	633.4
Michigan	11,715.3	11,406.2	309.1	1,075.2	575.5
Minnesota	7,916.0	7,783.0	133.0	1,136.0	448.8
Mississippi	2,161.6	2,114.9	46.7	160.8	134.8
Missouri	4,555.1	4,431.3	123.7	510.3	183.5
Montana	1,194.3	1,186.1	8.2	394.0	33.2
Nebraska	4,739.4	4,472.1	267.3	251.6	121.4
Nevada	1,398.8	1,398.6	.2	185.9	62.1
New Hampshire	1,480.0	1,370.0	110.0	210.7	66.9
New Jersey	14,212.6	12,587.1	1,625.5	1,450.8	499.6
New Mexico	2,693.8	2,672.4	21.4	663.7	132.4
New York	47,185.2	44,395.2	2,790.1	4,350.1	3,253.2
North Carolina	4,999.2	4,678.6	320.6	661.6	171.7
North Dakota	817.6	808.9	8.7	68.4	70.8
Ohio	11,268.1	9,906.1	1,362.1	1,329.0	622.3
Oklahoma	3,861.2	3,807.9	53.2	637.7	219.1
Oregon	8,347.2	8,256.8	90.4	1,397.3	227.5
Pennsylvania	19,437.0	18,636.9	800.1	941.5	1,679.1
Rhode Island	2,300.3	2,160.3	140.0	370.3	131.1
South Carolina	4,081.6	3,846.6	235.0	616.2	170.4
South Dakota	1,129.5	1,128.2	1.3	81.2	28.5
Tennessee	6,532.9	6,070.1	462.9	684.5	356.7
Texas	22,516.2	22,266.2	250.0	2,794.6	1,195.9
Utah	2,171.0	2,169.2	1.8	820.8	46.9
Vermont	853.8	800.2	53.6	97.2	52.9
Virginia	6,251.2	5,799.6	451.6	481.6	344.9
Washington	13,241.9	13,126.1	115.8	2,125.5	385.0
West Virginia	3,700.2	3,674.2	26.0	232.6	122.1
Wisconsin	6,107.2	5,884.0	223.2	733.4	406.2
Wyoming	1,521.6	1,518.0	3.6	529.3	188.2
District of Columbia	2,703.2	2,662.1	41.1	134.0	30.6

[a] End of fiscal year.

Source: Department of Commerce, Bureau of the Census.

175. Percentage Distribution of State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1981

Year	By level of government		State and local by source				
	State	Local	Individual income	Corporation income	Sales and gross receipts	Property	Other taxes including licenses
	Percent of total						
1902	18.1	81.9	–	–	3.3	82.1	14.7
1913	18.7	81.3	–	–	3.6	82.8	13.6
1922	23.6	76.4	1.1	1.4	3.8	82.7	11.0
1927	26.4	73.6	1.1	1.5	7.7	77.7	11.9
1932	30.7	69.3	1.2	1.3	12.2	72.8	12.5
1940	42.4	57.6	2.9	2.0	25.4	56.7	13.0
1942	45.8	54.2	3.2	3.2	27.6	53.2	12.8
1944	46.4	53.6	3.9	5.1	26.1	52.5	12.4
1946	48.9	51.1	4.2	4.4	29.6	49.4	12.4
1948	50.5	49.5	4.1	4.4	33.3	45.9	12.3
1950	49.8	50.2	5.0	3.7	32.4	46.2	12.8
1952	51.0	49.0	5.2	4.4	32.9	44.8	12.8
1954	50.3	49.7	5.1	3.5	33.0	45.2	13.2
1956	50.7	49.3	5.8	3.4	33.0	44.6	13.3
1958	49.1	50.9	5.8	3.4	32.4	46.2	12.3
1960	49.9	50.1	6.8	3.3	32.8	45.4	11.7
1962	49.5	50.5	7.3	3.1	32.5	45.9	11.2
1964	50.7	49.3	7.9	3.5	33.0	44.5	11.1
1965	51.0	49.0	8.0	3.8	33.4	44.1	10.8
1966	51.9	48.1	8.4	3.6	33.6	43.5	10.9
1967	52.3	47.7	9.6	3.7	33.7	42.7	10.4
1968	53.9	46.1	10.8	3.7	33.9	41.1	10.5
1969	54.7	45.3	11.6	4.1	34.6	40.0	9.7
1970	55.3	44.7	12.5	4.3	35.0	39.2	9.0
1971	54.3	45.7	12.5	3.6	35.0	39.9	9.0
1972	55.0	45.0	14.0	4.1	34.5	38.7	8.8
1973	56.2	43.8	14.9	4.5	34.7	37.4	8.5
1974	56.8	43.2	14.9	4.6	35.3	36.5	8.7
1975	56.7	43.3	15.2	4.7	35.2	36.4	8.5
1976	56.9	43.1	15.7	4.6	34.8	36.4	8.6
1977	57.5	42.5	16.6	5.2	34.4	35.6	8.2
1978	58.5	41.5	17.1	5.5	34.9	34.3	8.1
1979	60.8	39.2	18.0	5.9	36.1	31.6	8.4
1980	61.3	38.7	18.8	6.0	35.8	30.7	8.8
1981	61.2	38.8	19.0	5.8	35.2	30.7	9.4

[a] Total excludes unemployment compensation taxes included in insurance trust revenue in Table 162.

Source: Computed from data in Table 174.

186. State and Municipal Bond Election Results

Calendar Years 1947-1981

Year	Amount (millions)		Percent of total	
	Approved	Defeated	Approved	Defeated
1947	$1,870.0	$165.0	92	8
1948	1,449.7	657.3	69	31
1949	2,217.3	413.3	84	16
1950	1,537.5	498.0	76	24
1951	2,249.6	301.2	88	12
1952	2,284.0	438.3	84	16
1953	1,851.6	388.8	83	17
1954	2,781.9	544.2	84	16
1955	2,885.7	1,534.5	65	35
1956	4,642.5	665.7	87	13
1957	2,733.4	806.8	77	23
1958	3,728.5	1,263.8	75	25
1959	2,752.9	1,057.6	72	28
1960	5,917.0	1,007.9	85	15
1961	2,544.3	1,263.6	67	33
1962	4,263.6	1,850.4	70	30
1963	3,626.9	2,156.8	63	37
1964	5,715.4	1,582.9	78	22
1965	5,611.7	2,095.5	73	27
1966	6,515.8	1,944.8	77	23
1967	7,365.2	2,549.7	74	26
1968	8,686.1	7,349.5	54	46
1969	4,286.5	6,534.0	40	60
1970	5,366.4	3,194.0	63	37
1971	3,142.8	5,863.4	35	65
1972	7,875.5	4,445.9	64	36
1973	6,306.0	5,800.8	52	48
1974	8,021.4	4,865.4	62	38
1975	3,392.3	8,184.2	29	71
1976	5,087.0	3,574.5	59	41
1977	6,092.0	2,929.1	67	33
1978	8,421.3	4,842.5	64	36
1979	6,148.1	2,518.8	71	29
1980	6,279.6	2,560.7	71	29
1981	5,029.2	3,765.9	57	42

Source: The Bond Buyer

187. Income and Expenditure of All Public and Private Higher Education Institutions[a]

Selected School Years 1953-54 – 1980-81[b]

(Millions)

Item	Public and private institutions			Publicly controlled institutions		
	1953-54	1965-66	1980-81	1953-54	1965-66	1980-81
Total current income	$2,966.3	$12,734.2	$65,584.8	$1,651.4	$7,313.2	$41,195.6
From public sources	1,298.9	5,934.6	31,644.5	1,033.1	4,566.4	24,839.0
Federal	419.1	2,633.8	9,747.6	217.0	1,358.3	3,540.1
State	791.6	2,984.5	20,106.2	729.7	2,899.1	19,676.0
Local	88.2	316.3	1,790.7	86.4	309.0	1,622.9
Student fees and tuition	334.2	2,649.7	13,773.3	148.1	830.9	5,570.4
Endowment income	127.3	316.2	1,364.4	14.7	39.9	214.6
Private gifts and grants	191.3	680.7	3,176.7	38.6	133.4	1,100.1
Sales and services	773.2	3,153.0	15,625.4	390.5	1,742.6	9,471.4
Educational activities	163.5	704.0	1,409.7	93.8	297.7	943.7
Auxiliary enterprises	576.8	2,139.1	7,287.3	286.3	1,307.8	4,614.6
Hospitals	([d])	([d])	4,980.3	([d])	([d])	2,897.2
Other	32.9	309.9	1,948.1	10.4	137.1	1,016.1
Miscellaneous	58.8	([c])	—	26.6	([c])	—
Total current expenditures	2,904.4	12,509.4	64,052.9	1,552.3	7,063.3	42,279.8
Current general expenses	2,365.1	10,376.6	50,073.8	1,324.9	5,902.7	34,173.0
Instruction	966.8	3,911.4	20,733.2	535.3	2,436.4	14,849.8
Research	374.9	2,448.3	5,657.7	203.2	1,143.1	3,813.4
Administration	290.3	1,251.1	5,772.3	134.2	606.6	3,563.2
Libraries	75.4	346.2	1,779.8	50.2	300.1	1,187.1
Extension and public service	114.7	428.4	2,057.8	108.3	392.3	1,718.9
Plant operation and maintenance	280.0	844.3	5,510.3	156.8	489.2	3,681.9
Scholarships and fellowships	74.8	425.3	2,304.3	23.1	153.3	1,064.9
Other	188.0	711.2	6,258.0	112.6	459.5	4,293.8
Other current expenses	539.3	2,132.8	13,979.1	227.4	1,160.6	8,106.8
Auxiliary enterprises	539.3	1,887.7	7,288.1	227.4	1,041.7	4,638.1
Hospitals	([d])	([d])	5,433.1	([d])	([d])	3,378.0
Other	—	245.1	1,257.9	—	118.9	90.7

---

[a] Includes junior colleges.

[b] Data for 1953-54 include Alaska, Canal Zone, Guam, Hawaii, Puerto Rico, and the Virgin Islands; 1965-66 and 1980-81 data are for 50 states and the District of Columbia.

[c] Includes miscellaneous income.

[d] Included in miscellaneous general income and expenditures.

Source: Department of Education, National Center for Education Statistics.

188. Higher Education Enrollments and College-Age Population

School Years 1963-64 to 1990-91, Actual and Projected[a]

(Thousands)

School year	College-age population[b] (age 18-24)	Fall enrollment in institutions of higher education		
		Total	Publicly controlled	Privately controlled
1963-64	18,268	4,766	3,066	1,700
1964-65	18,783	5,280	3,468	1,812
1965-66	20,293	5,921	3,970	1,951
1966-67	21,376	6,390	4,349	2,041
1967-68	22,327	6,912	4,816	2,096
1968-69	22,283	7,513	5,431	2,082
1969-70	23,725	8,005	5,897	2,108
1970-71	24,687	8,581	6,428	2,153
1971-72	25,779	8,949	6,804	2,144
1972-73	25,914	9,215	7,071	2,144
1973-74	26,397	9,602	7,420	2,183
1974-75	26,916	10,224	7,989	2,235
1975-76	27,604	11,185	8,835	2,350
1976-77	28,162	11,012	8,653	2,359
1977-78	28,624	11,286	8,847	2,439
1978-79	28,980	11,260	8,786	2,474
1979-80	29,299	11,570	9,037	2,533
1980-81	29,462	12,097	9,457	2,640
1981-82	29,312	12,372	9,647	2,725
1982-83	29,318	12,358	9,675	2,684
1983-84	29,022	12,513	9,839	2,674
1984-85	28,679	12,351	9,720	2,631
1985-86	27,814	12,174	9,612	2,562
1986-87	27,084	12,130	9,594	2,536
1987-88	26,446	12,093	9,576	2,517
1988-89	25,967	12,098	9,591	2,507
1989-90	25,650	12,139	9,636	2,503
1990-91	25,148	12,101	9,616	2,485

[a] Beginning 1981-82 data are projected.

[b] As of July 1 preceding the school year; data include armed forces overseas.

Source: Department of Education, National Center for Education Statistics; Department of Commerce, Bureau of the Census.

183. Cash and Security Holdings of State and Local Governments by Purpose of Holding

End of Selected Fiscal Years 1952-1981

(Millions)

Year	Total	Insurance trust systems				Other than insurance trust systems			
		Total	Unemployment compensation	Employee retirement	Other insurance trust systems	Total	Long-term[a] debt offsets	Bond funds[b]	All other
1952	$33,959	$15,257	$7,837	$6,406	$1,014	$18,702	$3,207	(c)	$15,495
1957	48,482	22,678	8,480	12,825	1,373	25,804	4,167	$5,374	16,263
1960	56,050	26,737	6,675	18,539	1,523	29,313	5,205	5,892	18,216
1962	63,985	30,599	5,659	23,294	1,646	33,386	5,887	7,283	20,217
1964	76,306	37,034	6,643	28,639	1,752	39,272	7,577	7,773	23,922
1965	85,036	41,215	7,541	31,814	1,860	43,821	8,261	9,764	25,795
1966	95,221	46,183	8,902	35,272	2,010	49,038	9,798	10,988	28,252
1967	102,598	51,522	10,075	39,265	2,183	51,076	8,819	11,314	30,942
1958	111,428	56,984	10,922	43,681	2,382	54,444	8,685	12,511	33,247
1969	123,177	63,340	11,925	48,876	2,539	59,837	9,098	14,278	36,461
1970	133,517	70,000	12,312	54,925	2,762	63,517	9,682	13,251	40,585
1971	142,490	75,057	10,489	61,605	2,964	67,433	10,264	16,008	41,161
1972	158,626	81,036	9,029	68,760	3,247	77,590	11,258	17,671	48,661
1973	185,590	91,761	9,830	78,448	3,482	93,829	13,855	19,450	60,524
1974	212,059	102,215	10,818	87,486	3,912	109,844	15,904	23,134	70,806
1975	222,951	109,068	6,860	98,003	4,206	113,883	18,088	22,842	72,954
1976	243,304	120,216	4,440	111,333	4,443	123,088	26,048	22,131	74,909
1977	270,621	133,818	4,968	123,638	5,213	136,803	31,933	23,492	81,378
1978	318,676	154,772	7,463	140,746	6,563	163,904	43,794	26,918	93,192
1979	362,359	179,597	11,387	159,651	8,559	182,763	43,666	33,231	105,866
1980	407,815	205,697	11,971	183,696	10,030	202,118	59,529	33,206	109,382
1981	454,393	232,169	11,649	209,862	10,658	222,224	74,514	31,649	116,062

---

[a] Comprises cash and investment assets of sinking funds and other reserve funds that are specifically held for redemption of long-term debt.

[b] Holdings in funds or accounts established to maintain the proceeds of bond issues, pending their disbursement.

[c] Unallocable; included in "All other."

Source: Department of Commerce, Bureau of the Census.

184. Cash and Security Holdings of State and Local Governments by Holding and Level of Government by State

End of Fiscal Year 1981

(Millions)

State	Total: State and local	Total: State	Total: Local	Insurance trust systems: State and local	Insurance trust systems: State	Insurance trust systems: Local	Other than insurance trust systems: State and local	Other than insurance trust systems: State	Other than insurance trust systems: Local
Total	$454,393.3	$305,237.1	$149,156.2	$232,169.4	$187,157.7	$45,011.7	$222,223.9	$118,079.5	$104,144.5
Alabama	4,872.7	3,442.2	1,430.5	2,120.1	1,877.4	242.7	2,752.6	1,564.8	1,187.8
Alaska	8,253.6	7,394.7	858.8	984.1	948.4	35.7	7,269.5	6,446.3	823.1
Arizona	5,980.4	3,829.9	2,150.4	3,240.5	3,011.0	229.5	2,739.9	818.9	1,920.9
Arkansas	2,859.5	1,879.8	979.7	1,152.8	1,127.7	25.2	1,706.7	752.2	954.5
California	65,739.3	40,621.4	25,117.9	40,856.5	30,505.5	10,351.0	24,882.8	10,115.9	14,766.9
Colorado	6,630.3	3,891.6	2,738.7	3,263.7	2,734.1	529.6	3,366.6	1,157.5	2,209.1
Connecticut	5,442.4	4,336.3	1,106.1	2,395.8	1,926.8	469.0	3,046.6	2,409.5	637.1
Delaware	1,375.8	952.7	423.0	402.9	379.7	23.1	972.9	573.0	399.9
Florida	15,245.1	8,379.4	6,865.8	5,908.0	5,092.2	815.9	9,337.1	3,287.2	6,049.9
Georgia	7,687.7	4,873.0	2,814.6	3,801.0	3,418.1	382.9	3,886.7	1,454.9	2,431.8
Hawaii	2,301.8	2,110.1	191.8	1,319.6	1,319.6	–	982.2	790.5	191.8
Idaho	1,533.9	1,234.7	299.2	520.5	518.5	2.0	1,013.3	716.1	297.2
Illinois	20,049.8	10,586.4	9,463.4	10,430.8	6,469.7	3,961.1	9,619.0	4,116.7	5,502.3
Indiana	5,561.1	3,493.5	2,067.6	1,713.4	1,706.8	6.5	3,847.8	1,786.6	2,061.1
Iowa	3,873.4	2,408.9	1,464.5	1,859.3	1,612.5	246.8	2,014.1	796.4	1,217.7
Kansas	3,619.2	2,048.9	1,570.4	1,403.8	1,301.3	102.6	2,215.4	747.6	1,467.8
Kentucky	4,957.2	4,112.1	845.1	2,077.3	1,930.4	146.9	2,879.9	2,181.7	698.2
Louisiana	8,776.5	5,882.1	2,894.4	3,209.2	2,955.5	253.6	5,567.4	2,926.6	2,640.7
Maine	1,245.6	1,090.1	155.5	409.8	409.8	–	835.8	680.3	155.5
Maryland	7,088.0	4,889.4	2,198.7	3,871.0	3,031.3	839.7	3,217.0	1,858.1	1,358.9
Massachusetts	8,370.3	4,931.0	3,439.3	3,716.5	2,094.3	1,622.2	4,653.9	2,836.8	1,817.1
Michigan	16,458.2	9,635.9	6,822.3	9,301.0	6,259.3	3,041.7	7,157.2	3,376.6	3,780.6
Minnesota	8,975.2	5,878.9	3,096.2	3,591.5	2,926.0	665.5	5,383.7	2,952.9	2,430.7
Mississippi	2,484.8	1,937.3	547.5	1,461.3	1,446.4	14.9	1,023.5	490.9	532.7
Missouri	6,373.0	3,779.6	2,593.5	3,122.1	2,329.6	792.5	3,250.9	1,450.0	1,801.0
Montana	1,795.6	1,412.5	383.1	606.3	602.8	3.5	1,189.3	809.7	379.6

(Continued)

184. Cash and Security Holdings of State and Local Governments by Holding and Level of Government by State—Continued

End of Fiscal Year 1981

(Millions)

State	Total			Insurance trust systems			Other than insurance trust systems		
	State and local	State	Local	State and local	State	Local	State and local	State	Local
Nebraska	2,675.3	959.7	1,715.6	567.9	337.0	230.9	2,107.4	622.7	1,484.7
Nevada	2,410.1	1,867.0	543.1	1,330.0	1,330.0	–	1,080.1	537.0	543.1
New Hampshire	1,211.5	991.4	220.1	437.1	435.8	1.3	774.4	555.6	218.9
New Jersey	14,058.1	11,302.8	2,755.3	7,272.2	7,236.2	36.0	6,785.9	4,066.5	2,719.3
New Mexico	4,727.5	4,104.7	622.8	1,017.9	1,016.9	1.0	3,709.6	3,087.8	621.8
New York	60,090.6	38,064.7	22,025.9	38,856.6	24,457.9	14,398.7	21,234.0	13,606.7	7,627.2
North Carolina	7,733.0	6,436.8	1,296.2	5,340.1	5,297.2	42.9	2,392.9	1,139.7	1,253.3
North Dakota	1,408.7	1,061.1	347.6	307.9	289.1	18.8	1,100.8	772.0	328.8
Ohio	21,412.6	18,069.9	3,342.7	15,960.5	15,660.7	299.8	5,452.1	2,409.2	3,042.9
Oklahoma	5,100.8	3,547.8	1,553.0	1,505.4	1,330.5	174.9	3,595.5	2,217.3	1,378.1
Oregon	10,729.2	9,250.4	1,478.8	2,979.2	2,911.4	67.8	7,750.0	6,339.0	1,411.0
Pennsylvania	17,877.8	11,808.7	6,069.1	10,400.7	9,140.3	1,260.4	7,477.1	2,668.4	4,808.7
Rhode Island	2,096.8	1,953.7	143.1	638.0	609.8	28.2	1,458.7	1,343.9	114.8
South Carolina	4,239.6	3,637.0	602.6	2,376.1	2,355.6	20.5	1,863.6	1,281.4	582.2
South Dakota	1,584.2	1,224.3	359.9	315.2	308.0	7.2	1,269.0	916.3	352.7
Tennessee	6,015.6	3,624.8	2,390.7	2,885.6	2,273.1	612.5	3,129.9	1,351.7	1,778.2
Texas	26,796.5	17,856.5	8,940.1	9,827.0	8,759.9	1,067.2	16,969.5	9,096.6	7,872.9
Utah	2,836.6	1,804.0	1,032.6	1,095.0	1,095.0	–	1,741.6	709.0	1,032.6
Vermont	1,054.6	892.2	162.4	399.5	388.3	11.1	655.1	503.9	151.2
Virginia	6,995.9	5,084.6	1,911.3	2,581.7	2,025.2	556.6	4,414.2	3,059.4	1,354.8
Washington	10,529.5	5,850.9	4,678.6	5,346.7	4,860.3	486.3	5,182.8	990.6	4,192.2
West Virginia	3,172.7	2,259.2	913.5	1,177.7	1,159.6	18.1	1,994.9	1,099.5	895.4
Wisconsin	9,371.0	6,683.5	2,687.5	6,163.0	5,434.7	728.3	3,207.9	1,248.8	1,959.2
Wyoming	2,181.0	1,869.1	311.9	310.8	310.1	.6	1,870.3	1,559.0	311.3
District of Columbia	533.7	–	533.7	138.5	–	138.5	395.2	–	395.2

Source: Department of Commerce, Bureau of the Census.

185. New State and Local Security Issues by Type and Use of Proceeds

Calendar Years 1976-1982

(Millions)

Type or use	1976	1977	1978	1979	1980	1981	1982
All issues, new and refunding, total[a]	$35,313	$46,769	$48,607	$43,365	$48,367	$47,732	$77,296
Type of issue							
General obligation	18,040	18,042	17,854	12,109	14,100	12,394	20,881
Revenue	17,140	28,655	30,658	31,256	34,267	35,338	56,415
U.S. government loans[b]	133	72	95	([c])	([c])	([c])	([c])
Type of issuer							
State	7,054	6,354	6,632	4,314	5,304	5,288	8,352
Special district and statutory authority	15,304	21,717	24,156	23,434	26,972	27,499	44,111
Municipalities, counties, townships, school districts	12,845	18,623	17,718	15,617	16,090	14,945	24,833
Issues for new capital, total	32,168	36,129	37,629	41,505	46,736	46,530	73,040
Use of proceeds							
Education	4,900	5,076	5,003	5,130	4,572	4,547	6,262
Transportation	2,586	2,951	3,460	2,441	2,621	3,447	6,232
Utilities and conservation	9,594	8,119	9,026	8,594	8,149	10,037	14,154
Social welfare	6,566	8,274	10,494	15,968	19,958	12,729	25,821
Industrial aid	483	4,676	3,526	3,836	3,974	7,651	7,751
Other purposes	7,979	7,093	6,120	5,336	7,462	8,119	12,820

---

[a] Par amounts of long-term issues based on date of sale.
[b] Consists of tax-exempt issues guaranteed by the Farmers Home Administration.
[c] Included under general obligation or revenue issues; totals (in millions) were $120 in 1979, $95 in 1980, $89 in 1981, and $686 in 1982.
Source: Public Securities Administration.

189. Capital Outlay of State and Local Governments by Major Function

Selected Fiscal Years 1952-1981

(Millions)

Year	Total[a]	Local schools	Institutions of higher education	Highways	Health and hospitals	Sewerage	Housing and urban development	Parks and recreation[b]	Utilities[b,c]
1952	$7,426	$1,421	$306	$2,700	$367	$442	$629	$63	$677
1957	12,626	2,717	224	5,233	377	644	283	136	1,330
1960	17,104	2,903	770	6,300	403	767	117	221	1,407
1962	16,791	3,026	949	6,976	407	886	781	269	1,481
1964	19,087	3,062	1,467	7,970	418	1,091	729	332	1,631
1965	20,127	3,267	1,447	8,326	494	1,107	794	360	2,180
1966	22,330	3,879	1,874	8,708	700	1,302	913	378	2,099
1967	24,223	3,964	2,436	9,444	600	1,069	933	418	1,972
1968	27,731	3,967	2,774	9,726	736	1,307	1,024	411	2,246
1969	28,380	4,479	2,646	10,273	761	1,307	1,238	181	2,371
1970	29,630	4,678	2,709	10,762	753	1,381	1,329	684	2,437
1971	33,127	4,887	2,926	11,888	1,086	1,744	1,631	747	2,676
1972	34,627	4,833	2,980	12,400	1,306	2,302	1,601	773	3,017
1973	37,272	4,896	2,721	11,479	1,067	2,429	1,911	863	3,676
1974	38,064	5,000	2,812	12,112	1,574	2,640	2,037	1,000	3,994
1975	44,424	6,122	2,824	13,606	1,781	3,169	1,821	1,261	4,846
1976	46,121	6,347	3,007	14,200	1,843	3,911	1,298	1,314	5,211
1977	47,174	7,681	2,813	12,714	2,130	4,660	1,324	1,612	6,912
1978	44,709	7,700	2,103	12,898	1,878	4,366	1,439	1,112	6,107
1979	73,296	6,570	2,781	17,767	1,984	7,629	1,681	1,791	8,317
1980	62,894	7,362	2,972	19,133	2,443	6,272	2,348	2,023	9,933
1981	67,396	7,441	2,476	19,324	2,195	6,911	2,689	2,072	11,362

[a] Includes functions not shown separately.

[b] Prior to 1977 data apply to local governments only; state governments included beginning 1977.

[c] Electric power, water supply, transit, and gas supply.

Source: Department of Commerce, Bureau of the Census.

190. Capital Outlay of State and Local Governments by Major Function and State

Fiscal Year 1981

(Millions)

State	Total[a]	Local schools	Institutions of higher learning	Highways	Health and hospitals	Sewerage	Water supply systems	Other utility systems[b]
Total	$67,596.5	$7,441.2	$3,474.1	$19,334.2	$2,559.1	$6,911.3	$3,784.0	$7,778.0
Alabama	860.9	99.7	65.8	326.4	66.0	48.7	35.6	30.5
Alaska	712.9	110.5	6.2	168.0	12.9	49.1	35.9	61.1
Arizona	1,303.4	187.6	83.2	307.8	8.0	110.4	59.3	309.1
Arkansas	488.1	54.7	35.6	236.1	16.1	7.3	20.6	27.0
California	5,951.7	328.5	422.6	1,092.1	182.9	551.5	513.4	703.1
Colorado	1,071.1	188.4	41.3	232.9	17.6	57.2	195.1	144.1
Connecticut	599.2	57.9	13.4	175.5	12.9	100.6	13.0	34.7
Delaware	181.0	7.3	15.3	63.3	4.3	14.6	1.6	.9
Florida	3,127.8	402.5	146.1	820.9	76.3	257.0	311.4	359.4
Georgia	1,871.1	245.4	67.4	490.8	90.4	87.1	121.5	324.9
Hawaii	372.9	26.0	30.6	94.9	6.0	24.4	29.4	2.1
Idaho	241.2	45.9	24.4	94.7	3.7	11.7	9.0	6.3
Illinois	3,426.8	327.9	107.4	1,150.0	60.4	744.1	129.1	186.4
Indiana	1,260.9	216.4	109.0	379.9	73.1	165.5	23.8	54.8
Iowa	905.0	96.2	54.9	366.4	42.7	53.6	14.0	101.1
Kansas	889.9	86.0	46.2	337.0	23.5	79.0	44.7	60.2
Kentucky	1,133.2	90.5	70.6	626.2	24.5	43.8	42.3	58.2
Louisiana	1,408.7	151.9	95.7	539.1	36.8	95.9	50.4	69.1
Maine	193.9	26.1	3.4	70.6	2.2	23.7	10.5	1.3
Maryland	1,410.6	137.1	52.5	402.7	26.5	181.2	95.2	138.1
Massachusetts	1,380.4	85.7	21.2	313.3	45.5	145.8	61.7	358.2
Michigan	2,062.0	249.9	198.4	584.6	65.7	234.8	87.5	106.9
Minnesota	1,409.4	169.2	64.3	484.3	39.5	154.9	65.8	44.3
Mississippi	621.5	40.1	63.9	296.0	35.8	34.3	12.7	5.3
Missouri	1,217.9	118.6	55.9	376.1	51.7	202.2	38.3	113.5
Montana	292.8	35.6	10.8	170.7	4.0	8.7	10.3	(c)
Nebraska	800.0	67.1	25.6	214.6	10.1	27.2	22.8	330.0
Nevada	420.3	45.8	14.2	128.5	8.0	13.6	53.4	.6
New Hampshire	179.8	21.9	6.4	70.6	1.9	35.6	7.2	(c)
New Jersey	1,859.3	221.7	52.7	336.9	174.7	337.8	58.9	88.8
New Mexico	433.1	88.6	40.3	145.9	17.9	33.2	23.0	5.0
New York	5,050.5	362.2	103.2	1,454.9	139.6	680.1	113.9	631.3
North Carolina	1,214.6	121.6	110.2	292.0	34.6	45.5	173.1	88.5
North Dakota	226.1	19.3	17.6	105.8	4.1	17.4	9.6	.3
Ohio	2,703.4	259.2	163.8	577.1	417.3	521.0	104.8	129.6
Oklahoma	949.9	146.4	75.3	277.8	40.2	52.1	42.7	129.6
Oregon	931.3	150.8	52.3	292.3	17.3	78.1	82.1	26.6
Pennsylvania	2,456.5	298.8	75.1	555.9	165.6	466.5	60.7	159.1
Rhode Island	148.7	4.6	5.6	48.9	5.1	34.3	2.8	.1
South Carolina	945.6	168.5	53.6	131.8	54.4	58.7	81.5	221.2
South Dakota	283.5	28.8	10.9	111.1	2.6	21.5	9.5	44.6
Tennessee	1,329.4	111.6	71.9	393.4	99.3	140.4	129.2	129.7
Texas	5,362.3	824.6	319.6	1,737.7	152.1	303.1	486.5	610.2
Utah	639.8	112.2	30.6	176.3	21.1	11.0	20.9	151.6
Vermont	104.2	9.2	8.8	32.8	1.6	12.6	3.7	5.5
Virginia	1,461.9	145.6	103.4	525.7	45.6	197.8	126.4	17.7
Washington	3,009.6	407.8	101.6	525.6	75.8	67.1	45.2	1,355.7
West Virginia	597.9	70.6	16.7	359.4	9.7	41.9	19.4	.4
Wisconsin	1,232.7	106.0	93.2	442.4	21.1	205.3	33.9	39.5
Wyoming	361.0	60.9	8.8	162.4	8.1	10.6	25.7	4.1
District of Columbia	501.1	1.8	6.8	34.1	2.3	12.2	15.4	307.5

[a] Includes amounts for categories not shown.
[b] Electric, gas supply, and transit systems.
[c] Represents zero or rounds to zero.
Source: Department of Commerce, Bureau of the Census.

191. Public Assistance Payments by Type of Program[a]

All Governments

Calendar Years 1936-1981[b]

(Millions)

Year	Total money and medical payments	Money payments[c]						Medical vendor payments[d]
		Total money payments	Old-age assistance	Aid to the blind	Aid to the permanently and totally disabled[e]	Aid to families with dependent children	General assistance	
1936	$655.1	$655.1	$155.5	$12.8	–	$49.7	$437.1	–
1937	802.9	802.9	309.6	16.2	–	70.5	406.7	–
1938	987.0	987.0	394.9	19.0	–	97.6	475.6	–
1939	1,050.8	1,050.8	433.5	20.4	–	114.8	482.1	–
1940	1,020.1	1,020.1	472.8	21.7	–	133.4	392.2	–
1941	989.4	989.4	540.1	22.9	–	153.3	273.2	–
1942	956.8	956.8	593.4	24.6	–	158.4	180.4	–
1943	926.3	926.3	650.0	25.0	–	140.4	110.9	–
1944	940.4	940.4	690.7	25.3	–	135.1	89.3	–
1945	987.9	987.9	725.7	26.5	–	149.5	86.3	–
1946	1,179.3	1,179.3	819.8	30.7	–	208.4	120.4	–
1947	1,480.8	1,480.8	986.4	36.2	–	294.0	164.2	–
1948	1,730.7	1,730.7	1,128.2	41.3	–	362.8	198.5	–
1949	2,175.0	2,175.0	1,372.9	48.4	–	472.4	281.3	–
1950	2,354.5	2,354.5	1,453.9	52.6	$8.0	547.2	292.8	–
1951	2,382.8	2,279.6	1,427.6	54.5	54.3	548.8	194.5	$103.2
1952	2,451.0	2,311.5	1,462.9	59.5	81.5	538.0	169.5	139.5
1953	2,539.9	2,374.2	1,513.3	63.6	102.0	544.0	151.3	165.7
1954	2,642.7	2,451.8	1,497.6	65.2	119.8	573.1	196.0	190.9
1955	2,748.1	2,516.6	1,488.0	67.8	134.6	612.2	214.0	231.5
1956	2,853.1	2,584.2	1,529.0	72.9	150.1	634.9	197.2	268.9
1957	3,090.3	2,788.2	1,609.4	78.7	172.2	716.8	211.1	302.1
1958	3,426.5	3,068.7	1,647.4	81.5	196.6	839.9	303.3	357.8
1959	3,657.7	3,200.8	1,620.7	83.6	217.3	937.2	342.0	456.9
1960	3,798.9	3,276.7	1,629.5	86.2	237.4	1,000.8	322.5	522.2
1961	4,115.2	3,426.9	1,571.3	84.7	256.9	1,156.8	356.0	688.3
1962	4,456.1	3,531.1	1,571.2	84.0	282.7	1,298.8	292.7	925.0
1963	4,731.3	3,666.6	1,615.0	85.3	318.9	1,365.9	279.6	1,064.7
1964	5,097.9	3,842.8	1,613.0	86.6	357.9	1,510.4	272.7	1,255.1
1965	5,505.9	4,025.9	1,600.7	85.1	417.7	1,660.2	259.2	1,480.0
1966	6,747.9	4,336.1	1,633.7	85.6	487.3	1,863.9	263.9	2,411.8
1967	8,439.2	4,956.9	1,702.1	87.7	574.6	2,266.4	325.8	3,482.3
1968	10,126.2	5,694.9	1,676.6	88.9	658.6	2,849.3	421.2	4,431.3
1969	11,748.4	6,669.0	1,752.7	92.2	788.1	3,563.4	472.4	5,079.4
1970	14,221.0	8,431.8	1,862.4	98.3	999.9	4,853.0	618.3	5,789.2
1971	17,579.3	10,143.4	1,888.9	100.8	1,189.6	6,203.5	760.6	7,435.9
1972	19,994.0	11,022.5	1,876.8	105.5	1,390.5	6,909.3	740.5	8,971.5
1973	21,553.4	11,357.9	1,743.5	104.4	1,609.6	7,212.0	688.5	10,195.5
1974	20,656.5	8,749.7	(f)	(f)	(f)	7,916.6	825.4	11,906.8
1975	25,205.2	10,356.8	(f)	(f)	(f)	9,211.0	1,138.2	14,848.4
1976	28,001.7	11,375.9	(f)	(f)	(f)	10,140.5	1,227.9	16,625.8
1977	30,474.0	11,848.8	(f)	(f)	(f)	10,603.8	1,237.6	18,625.2
1978	32,501.3	11,943.0	(f)	(f)	(f)	10,730.4	1,205.4	20,558.3
1979	36,555.0	12,318.3	(f)	(f)	(f)	11,068.9	1,230.7	24,236.7
1980	n.a.	13,917.5	(f)	(f)	(f)	12,475.2	1,442.3	n.a.
1981	n.a.	n.a.	(f)	(f)	(f)	12,981.5	n.a.	n.a.

[a] Does not include insurance programs; also excludes expenditures for administration, services, and training.

[b] Data include Guam beginning July 1959, Puerto Rico and Virgin Islands beginning October 1950, Alaska and Hawaii beginning 1943.

[c] Includes payments under programs not shown separately; emergency assistance payments beginning 1968; and, for 1968 through 1971, payments for institutional services in intermediate-care facilities.

[d] Includes payments under categorical programs and general assistance. Except for general assistance, these programs were initiated in October 1950. Also includes payments under medical assistance for the aged, initiated in October 1960 (terminated in 1969), and medical assistance, initiated in 1966. Beginning 1972, includes institutional services in intermediate-care facilities, previously included under money payments.

[e] Program initiated in October 1950.

[f] Superseded by supplemental security income program, beginning January 1974.

Source: Department of Health and Human Services; Social Security Administration and Health Care Financing Administration.

192. Benefit Payments under Major Public Assistance Programs by Program and State

Selected Calendar Years 1970-1981

(Millions)

State	Aid for families with dependent children (AFDC)					Medical assistance		
	1970	1975	1979	1980	1981	1975	1979	1980
Total[a]	$4,853	$9,211	$11,069	$12,475	$12,982	$12,292	$20,474	$23,301
Alabama	26	59	81	84	76	131	240	263
Alaska	6	13	22	27	36	9	27	27
Arizona	22	32	33	40	44	—	—	—
Arkansas	15	50	51	51	47	93	192	235
California	853	1,349	1,895	2,328	2,616	1,491	2,558	2,728
Colorado	44	75	73	81	90	98	163	182
Connecticut	68	130	186	209	209	161	296	350
Delaware	9	22	30	32	31	15	38	45
Florida	64	118	164	203	205	173	342	392
Georgia	78	136	114	138	161	256	383	462
Hawaii	21	60	88	91	93	37	86	96
Idaho	11	18	23	24	21	24	45	52
Illinois	275	773	681	722	801	682	992	1,192
Indiana	40	105	116	139	145	172	315	354
Iowa	43	95	122	144	142	82	208	230
Kansas	38	61	72	87	87	102	164	202
Kentucky	49	119	122	136	141	100	249	296
Louisiana	55	98	106	124	130	143	342	415
Maine	22	48	57	60	59	60	114	131
Maryland	74	144	185	214	224	187	359	320
Massachusetts	212	415	477	510	516	494	902	1,009
Michigan	206	655	890	1,063	1,105	623	1,036	1,072
Minnesota	74	134	178	207	246	255	474	590
Mississippi	18	32	56	61	62	94	149	211
Missouri	57	130	155	182	190	99	239	295
Montana	8	13	16	19	19	29	53	62
Nebraska	16	27	38	42	48	54	94	109
Nevada	5	9	9	11	12	16	32	45
New Hampshire	8	24	23	27	27	28	60	72
New Jersey	265	437	518	560	534	366	659	756
New Mexico	22	32	36	42	46	29	58	70
New York	947	1,448	1,608	1,623	1,551	2,955	3,861	4,543
North Carolina	50	121	143	155	156	163	337	401
North Dakota	8	12	15	16	16	23	42	47
Ohio	152	405	475	561	616	366	670	809
Oklahoma	45	67	85	92	89	141	251	265
Oregon	50	97	145	147	109	74	162	179
Pennsylvania	361	610	716	771	766	709	1,188	1,058
Rhode Island	29	47	61	72	79	72	140	160
South Carolina	15	46	60	72	79	76	191	259
South Dakota	11	20	18	19	17	22	49	55
Tennessee	53	85	79	85	82	123	323	380
Texas	92	146	123	134	134	461	869	981
Utah	20	34	39	48	49	31	79	80
Vermont	9	21	26	32	40	31	52	59
Virginia	55	135	144	160	174	160	312	359
Washington	91	138	199	251	230	176	291	329
West Virginia	34	44	56	60	60	29	93	104
Wisconsin	61	193	288	353	396	361	559	686
Wyoming	3	5	7	9	8	5	11	14
District of Columbia	32	92	92	92	88	94	139	168

[a] Includes amounts for Puerto Rico, Guam, and Virgin Islands not shown separately.
Source: Department of Health and Human Services.

193. Revenue, Expenditures, and Debt on Public Highways and Toll Roads

Selected Calendar Years 1954-1982[a]

(Millions)

Item	1954	1959	1965	1982
A. Current revenue collections				
Total current revenue	$5,565	$9,168	$13,368	$41,179
Federal government	700	2,428	6,079	10,504
Highway user taxes	–	2,245	3,779	6,636
All other	700	183	300	3,868
State agencies and D.C.	3,518	5,007	7,037	21,271
Highway user taxes	3,244	4,428	6,076	17,712
Tolls	167	396	607	n.a.
All other	107	183	354	3,559
Counties and townships	584	743	898	3,436
Property taxes and assessments	420	512	571	1,385
General revenue and all other	150	211	308	2,051
Tolls	14	20	19	n.a.
Municipalities	763	990	354	5,968
Property taxes and assessments	222	389	528	1,200
General revenue and all other	498	547	749	4,768
Tolls	43	54	77	n.a.
B. Expenditures by road systems				
Total expenditures	6,580	10,277	13,456	41,440
Capital outlay	4,110	6,657	8,368	19,587
State highways	3,020	5,162	6,293	12,849
Toll facilities only	n.a.	n.a.	214	n.a.
Local roads and streets	1,015	1,392	1,677	5,956
Toll facilities only	n.a.	n.a.	15	n.a.
Not classified by systems[b]	75	103	169	782
Maintenance	1,804	2,481	3,289	12,637
State highways	659	914	1,328	5,242
Local roads and streets	1,138	1,542	1,943	7,254
Not classified by systems[b]	7	25	18	141
Administrative, research, and public safety	437	760	1,275	7,514
Interest on debt	229	379	524	1,702
C. Long-term obligations issued, redeemed, and outstanding				
Obligations issued[c]	2,684	1,158	1,070	1,910[d]
State	2,317	669	586	1,050
County and other local rural units	94	153	169	240
Municipal	273	336	315	620
Obligations redeemed[c]	433	610	855	1,699[d]
State	168	308	459	989
County and other local rural units	109	92	123	210
Municipal	156	210	273	500
Obligations outstanding, end of year	8,905	12,576	15,316	26,015[d]
State	6,164	9,004	10,905	18,423
County and other local rural units	911	1,186	1,363	2,155
Municipal	1,830	2,386	3,048	5,437

[a] Data are preliminary for 1982. Earlier data are not strictly comparable. Federal and state data are for calendar years; local data are for varying fiscal years.

[b] In 1954, includes data for Alaska, Hawaii, and Puerto Rico; thereafter for Puerto Rico only.

[c] Refunding issues and redemptions by refunding are excluded.

[d] Latest year shown is calendar 1981.

Source: Department of Transportation, Federal Highway Administration.

194. Full-Time Equivalent Employment of State and Local Governments per 10,000 Population by Function and State

October 1981

State	All functions[a]	Higher education	Elementary and secondary education	Hospitals	Highways	Police protection	Fire protection	Correction
Total	476.1	50.7	176.5	46.4	22.2	26.0	10.0	11.3
Alabama	483.6	50.2	163.9	77.4	27.2	22.7	9.3	8.2
Alaska	803.1	69.7	251.2	15.0	78.0	30.5	11.7	15.6
Arizona	490.7	76.7	179.3	27.0	20.9	30.5	7.9	13.8
Arkansas	451.9	50.3	181.6	49.0	29.6	19.2	7.2	6.4
California	457.8	54.1	151.4	38.7	13.0	27.3	11.1	12.8
Colorado	507.1	73.2	187.8	43.4	24.9	27.0	9.5	12.9
Connecticut	449.5	32.7	183.8	36.4	24.7	26.2	13.3	10.4
Delaware	529.9	86.6	170.5	45.5	28.1	26.3	3.8	18.3
Florida	453.3	38.6	159.8	50.2	17.9	29.8	11.2	13.8
Georgia	524.6	37.9	193.9	94.4	23.4	25.3	11.3	14.1
Hawaii	496.4	57.1	166.8	28.1	18.1	26.2	14.1	7.4
Idaho	479.8	57.3	180.9	42.4	30.6	22.1	7.0	7.0
Illinois	439.3	47.7	166.0	31.9	15.9	32.6	10.5	9.8
Indiana	445.6	58.0	177.6	48.0	18.9	23.4	9.1	7.7
Iowa	493.9	67.8	196.5	56.7	30.9	19.0	5.7	8.2
Kansas	540.5	75.6	205.2	49.5	35.3	24.5	10.6	9.0
Kentucky	412.6	42.1	165.0	30.0	24.8	17.9	7.0	7.9
Louisiana	509.2	47.5	188.3	64.4	31.2	24.7	8.9	12.5
Maine	451.1	40.6	203.0	20.1	35.7	18.8	10.7	8.7
Maryland	513.2	68.1	174.4	41.4	22.2	31.2	12.2	16.3
Massachusetts	470.8	25.3	184.4	52.2	21.0	29.1	22.8	7.9
Michigan	442.2	62.4	172.8	39.2	15.4	23.0	7.9	10.1
Minnesota	488.3	57.4	191.0	49.2	26.7	19.1	5.2	8.0
Mississippi	501.9	64.5	183.2	70.9	33.7	19.1	8.2	7.9
Missouri	449.5	37.1	179.9	51.9	22.3	28.1	8.9	8.8
Montana	545.9	53.3	218.1	28.6	39.5	24.5	5.6	9.1
Nebraska	579.2	78.9	194.4	44.8	34.4	22.0	7.1	11.8
Nevada	497.2	42.5	153.7	54.5	22.5	37.5	16.2	17.6
New Hampshire	433.5	48.0	171.7	23.3	33.0	22.5	13.9	6.9
New Jersey	490.1	36.6	196.6	37.6	25.4	38.5	10.1	13.6
New Mexico	577.8	87.0	212.7	37.0	28.9	26.8	8.4	13.6
New York	542.6	33.4	161.7	74.9	25.2	33.8	11.8	16.4
North Carolina	489.6	62.5	190.3	50.8	23.3	23.4	6.9	13.9
North Dakota	498.8	77.8	197.0	30.6	31.3	18.6	4.6	5.3
Ohio	434.1	50.3	168.3	30.0	19.0	22.0	10.0	8.7
Oklahoma	526.5	60.7	201.9	58.2	26.8	22.5	11.3	11.8
Oregon	503.8	61.9	189.7	34.8	26.5	24.1	11.0	11.6
Pennsylvania	397.4	22.2	166.1	26.9	22.8	24.3	5.8	8.5
Rhode Island	462.8	49.9	151.2	48.8	18.2	27.4	19.3	9.9
South Carolina	498.8	60.8	197.6	63.6	19.6	20.5	6.6	12.3
South Dakota	501.7	58.1	204.8	31.0	38.2	21.4	5.5	6.1
Tennessee	476.5	48.3	168.4	57.8	24.6	22.8	11.7	12.0
Texas	478.1	59.0	205.4	48.2	19.3	21.3	10.2	8.2
Utah	439.1	79.8	168.3	27.3	19.0	20.5	7.2	7.4
Vermont	475.0	64.1	198.2	21.4	35.2	21.1	5.4	7.9
Virginia	497.6	59.6	198.3	39.5	26.0	22.2	9.9	18.6
Washington	466.2	63.7	153.5	32.9	24.1	19.9	10.7	13.0
West Virginia	488.8	49.4	206.9	53.8	34.8	17.3	4.9	5.4
Wisconsin	466.0	74.8	166.2	36.6	23.6	25.2	8.9	8.6
Wyoming	653.3	77.8	254.2	74.2	49.3	30.5	7.0	10.9
District of Columbia	717.8	22.6	178.0	34.8	13.7	65.6	22.1	27.5

[a] Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census.

196. Selected Factors Affecting State and Local Finances

State	Population[a]		Personal income calendar 1981 (millions)	Retail sales[b] calendar 1981 (millions)	Assessed valuations of property[c] 1978 (millions)	Motor vehicle registrations[d] calendar 1981 (thousands)
	Total July 1, 1981 (thousands)	Percent urban in 1980				
Total	229,348	73.7	$2,406,143	$1,036,106.7	$1,667,341	158,436.3
Alabama	3,920	60.0	32,189	13,283.3	7,093	3,011.3
Alaska	416	64.3	7,661	2,980.3	10,620	297.6
Arizona	2,794	83.8	27,286	11,930.8	7,148	2,101.8
Arkansas	2,293	51.6	18,460	9,679.8	4,630	1,460.8
California	24,213	91.3	289,104	118,937.1	120,767	16,790.6
Colorado	2,978	80.6	33,297	17,018.9	12,474	2,479.3
Connecticut	3,136	78.8	40,131	14,389.0	30,757	2,106.1
Delaware	597	70.6	6,643	2,901.2	3,820	408.8
Florida	10,147	84.3	103,962	55,491.9	127,786	7,574.1
Georgia	5,563	62.4	49,803	24,087.8	34,982	3,852.1
Hawaii	979	86.5	10,858	4,820.1	12,974	700.9
Idaho	958	54.0	8,175	4,479.2	2,843	836.7
Illinois	11,466	83.3	132,636	51,723.1	67,178	7,097.1
Indiana	5,487	64.2	53,183	23,724.7	16,125	3,891.3
Iowa	2,904	58.6	30,373	14,164.3	18,629	2,316.8
Kansas	2,383	66.7	27,780	11,163.1	9,979	2,023.4
Kentucky	3,663	50.9	30,824	13,912.1	43,746	2,392.4
Louisiana	4,293	68.6	40,995	17,807.2	6,031	2,822.2
Maine	1,131	47.5	9,663	5,282.7	13,620	729.5
Maryland	4,239	80.3	48,822	21,396.8	37,326	2,831.6
Massachusetts	5,774	83.8	64,264	27,739.0	43,857	3,718.1
Michigan	9,215	70.7	99,017	42,786.6	52,128	6,163.6
Minnesota	4,113	66.9	44,060	19,721.2	11,884	3,151.9
Mississippi	2,536	47.3	18,712	8,706.6	4,302	1,576.0
Missouri	4,940	68.1	47,697	22,740.3	17,263	3,333.6
Montana	793	52.9	7,460	4,100.1	1,622	736.2
Nebraska	1,577	62.9	16,344	7,350.8	11,389	1,211.0
Nevada	846	85.3	9,787	5,222.6	6,148	657.2
New Hampshire	937	52.2	9,367	4,912.5	10,361	761.1
New Jersey	7,421	89.0	90,001	33,994.7	97,074	4,696.5
New Mexico	1,333	72.1	11,298	6,229.4	3,313	1,047.9
New York	17,598	84.6	201,767	72,661.3	183,970	8,119.8
North Carolina	5,952	48.0	51,534	23,788.8	78,099	4,345.6
North Dakota	660	48.8	6,741	3,403.3	836	641.4
Ohio	10,793	73.3	111,186	46,994.6	69,405	7,737.3
Oklahoma	3,104	67.3	31,753	15,055.0	6,084	2,614.4
Oregon	2,663	67.9	26,329	13,861.6	18,919	2,084.1
Pennsylvania	11,871	69.3	123,057	49,719.3	27,640	7,009.9
Rhode Island	953	87.0	9,678	3,682.2	7,883	596.0
South Carolina	3,170	54.1	25,436	12,695.3	2,639	1,970.4
South Dakota	690	46.4	6,059	3,336.3	4,345	615.4
Tennessee	4,624	60.4	38,969	18,728.3	13,381	3,333.3
Texas	14,726	79.6	158,462	80,394.6	63,053	11,123.2
Utah	1,516	84.4	12,632	6,080.6	3,216	1,022.5
Vermont	515	33.8	4,499	2,262.0	6,199	343.2
Virginia	5,425	66.0	56,267	26,163.9	85,509	3,844.3
Washington	4,230	73.5	47,346	20,122.4	77,408	3,330.3
West Virginia	1,948	36.2	16,336	8,606.0	11,946	1,231.9
Wisconsin	4,740	64.2	47,617	20,189.4	96,043	3,097.6
Wyoming	490	62.7	5,771	2,984.8	3,670	487.3
District of Columbia	633	100.0	8,323	2,563.6	12,490	272.3

[a] Estimates, Bureau of the Census, excludes armed forces overseas.
[b] Estimated by Sales & Marketing Management, Inc.
[c] Assessed value subject to tax, after deduction of exemptions.
[d] Includes private, commercial, and public-owned vehicles.

(Continued)

196. Selected Factors Affecting State and Local Finances—Continued

Mileage on state and local systems[e] calendar 1981	Public elementary and secondary school enrollment fall 1981 (thousands)	Higher education enrollment[f] fall 1980: Total public and private (thousands)	Higher education enrollment[f] fall 1980: Percent public	Medicaid recipients fiscal year 1982	Percent of persons below low income level[g] 1979	Recipients of aid to dependent children December 1981
3,852,697	40,189	12,097	78.2	21,936,696	12.4	11,079,115
87,240	752	164	87.4	321,768	17.9	166,179
9,083	83	22	96.1	23,663	10.1	17,938
78,286	513	202	95.5	([h])	13.4	62,929
76,764	443	78	83.1	196,367	18.7	83,835
176,663	4,068	1,791	89.3	3,467,880	11.3	1,338,158
73,708	545	163	89.4	142,676	10.2	80,806
19,662	505	160	61.5	197,638	8.7	139,409
5,249	94	32	86.0	48,206	11.9	31,842
97,180	1,501	412	81.2	330,110	13.0	278,311
104,213	1,058	184	76.1	437,699	16.4	224,677
4,107	163	47	91.7	102,013	10.0	60,905
67,442	204	43	80.2	30,878	12.7	19,560
133,672	1,924	644	76.5	1,063,410	11.1	714,808
91,676	1,028	247	76.1	238,322	9.8	168,161
112,487	517	140	69.4	179,602	9.8	104,080
132,209	406	137	89.3	147,833	10.2	72,139
68,479	661	143	80.3	352,145	18.4	169,540
56,678	778	160	81.4	388,789	18.9	210,693
21,902	213	43	73.7	127,086	12.9	53,701
27,005	724	226	86.5	325,307	9.9	217,934
33,772	993	418	43.9	669,661	9.8	333,460
117,396	1,821	520	87.3	1,174,823	11.1	715,921
130,834	751	207	78.6	333,791	9.5	147,822
70,642	468	102	88.6	303,621	24.1	174,363
118,403	817	234	70.1	337,961	12.4	209,904
71,703	151	35	88.6	33,054	12.4	20,009
91,828	272	89	82.1	77,729	10.4	38,810
43,662	151	40	99.6	28,630	8.1	14,272
14,812	163	47	51.1	43,809	8.7	22,951
33,490	1,209	322	76.8	636,341	9.7	480,664
53,713	266	58	94.1	90,164	17.4	53,091
109,639	2,762	992	56.8	2,313,199	13.7	1,105,344
92,587	1,111	288	79.3	313,841	14.6	191,817
85,906	114	34	93.1	31,082	12.8	12,951
110,845	1,887	489	78.0	878,326	10.3	599,596
109,946	573	160	85.6	242,600	13.3	87,031
121,408	462	157	89.0	163,697	11.3	88,301
117,103	1,842	508	57.6	1,098,237	10.9	641,986
6,275	142	67	52.4	123,896	10.3	34,611
62,731	619	132	81.3	290,149	11.9	171,807
73,018	124	33	74.3	31,633	16.1	18,139
83,497	843	305	76.7	362,989	17.0	166,933
268,253	2,923	701	87.1	676,295	14.8	320,170
43,733	354	94	63.4	59,366	10.7	40,389
13,982	94	31	58.7	38,234	11.4	24,488
64,683	987	281	87.9	318,991	11.5	171,980
83,291	751	304	90.9	313,073	12.2	146,983
34,999	378	82	86.9	178,234	18.1	79,160
108,110	803	269	87.4	419,836	8.1	243,652
36,709	101	21	99.9	12,161	8.0	6,717
1,102	94	87	16.0	108,426	18.9	79,723

[e] Includes mileage in Federal parks, forests, and reservations that are not part of the highway system.

[f] Total includes 50 thousand students in U.S. service schools not listed under states.

[g] Level based on poverty index developed by Social Security Administration, computed on national farm-nonfarm basis and not adjusted for regional or other variations in cost of living.

[h] Arizona has no Medicaid program.

Source: Department of Commerce, Department of Education, Department of Transportation, Department of Health and Human Services, and Sales & Marketing Management, Inc. - Copyright 1982, Sales & Marketing Management's *Survey of Buying Power*, further reproduction is forbidden.

197. Finances of State-Administered Public Employee Retirement Systems, by Year*

Fiscal Years 1950-1981

(Millions)

State	Receipts					Benefits and withdrawals	Cash and security holdings[b]
			Government contributions				
	Total receipts	Employee contributions	State government	Local government	Earnings on investments		
1950	$609	$260	$180	$98	$70	$166	$2,871
1951	724	311	211	118	84	209	3,441
1952	842	350	263	123	106	256	4,015
1953	917	399	282	116	120	302	4,638
1954	1,109	449	352	166	142	264	5,371
1955	1,172	493	335	177	166	383	6,159
1956	1,316	542	397	183	193	446	7,081
1957	1,504	607	441	231	225	522	8,050
1958	1,755	712	531	253	259	603	9,249
1959	1,883	752	507	300	324	647	10,499
1960	2,217	802	659	358	398	716	12,127
1961	2,480	857	736	406	482	808	13,798
1962	2,697	943	753	443	558	949	15,547
1963	2,998	1,005	862	489	642	1,012	17,463
1964	3,278	1,093	910	541	734	1,125	19,726
1965	3,632	1,208	994	582	849	1,238	22,093
1966	4,026	1,345	1,108	604	969	1,398	24,670
1967	4,656	1,494	1,304	747	1,110	1,606	27,661
1968	5,445	1,672	1,614	878	1,281	1,810	31,102
1969	6,242	1,895	1,733	1,060	1,555	2,088	35,233
1970	7,184	2,149	1,979	1,237	1,820	2,376	39,997
1971	8,196	2,415	2,215	1,381	2,185	2,705	45,288
1972	9,268	2,634	2,442	1,599	2,604	3,175	50,759
1973	11,174	3,338	2,907	1,830	3,099	3,942	58,529
1974	12,199	3,315	3,281	2,193	3,410	4,591	66,155
1975	14,157	3,501	3,974	2,623	4,059	5,160	74,705
1976	16,599	3,915	4,428	3,336	4,920	6,045	85,811
1977	19,287	4,223	4,847	4,051	6,167	5,930	94,913
1978	21,767	4,619	5,741	4,538	6,868	7,811	110,357
1979	24,659	4,968	6,318	5,173	8,200	8,937	125,803
1980	28,545	5,285	7,399	5,611	10,250	10,257	144,682
1981	33,451	6,001	8,328	6,405	12,716	11,419	164,864

* Excludes amounts for purchase and liquidation of assets

[b] End of fiscal years.

Source: Department of Commerce, Bureau of the Census.

198. Finances of State-Administered Public Employee Retirement Systems, by State*

Fiscal Year 1981

(Thousands)

State	Receipts					Benefits and withdrawals	Cash and security holdings
	Total receipts	Employee contributions	Government contributions		Earnings on investments		
			State government	Local government			
Total	$33,490,776	$6,000,814	$8,329,373	$6,403,319	$12,756,224	$11,429,296	$164,864,189
Alabama	429,830	81,717	180,600	30,420	138,813	126,612	1,780,099
Alaska	203,097	43,171	67,120	43,966	90,436	33,782	856,676
Arizona	449,865	130,388	77,162	78,894	164,421	90,741	2,363,977
Arkansas	224,093	36,364	83,729	13,387	88,703	59,626	1,097,296
California	7,304,886	938,011	1,147,367	1,366,934	3,852,570	1,667,181	29,779,719
Colorado	443,752	130,177	63,362	87,678	161,911	117,136	2,371,317
Connecticut	473,390	76,217	263,727	6,344	128,863	199,500	1,807,731
Delaware	119,098	8,790	73,683	–	33,267	23,836	368,461
Florida	789,802	33,136	343,977	211,779	204,909	283,262	4,200,814
Georgia	694,176	147,837	197,429	67,686	282,314	194,401	2,927,161
Hawaii	241,300	63,000	67,500	33,000	98,000	84,300	1,214,830
Idaho	136,778	27,799	30,127	36,317	43,099	44,434	386,306
Illinois	1,372,144	370,983	400,388	117,860	493,183	497,228	6,223,901
Indiana	368,144	73,983	189,381	41,794	104,880	172,073	1,487,441
Iowa	299,181	48,500	33,684	69,190	126,807	93,278	1,313,427
Kansas	276,198	56,164	77,371	28,307	114,296	77,108	1,076,367
Kentucky	382,306	91,670	132,742	28,300	129,183	143,371	1,813,630
Louisiana	587,442	176,023	216,464	18,311	180,670	337,010	2,734,643
Maine	160,812	36,080	98,921	17,182	47,788	91,680	381,273
Maryland	499,116	96,141	243,131	12,911	147,369	238,961	2,489,470
Massachusetts	563,837	111,209	266,844	–	143,806	331,899	1,747,602
Michigan	1,191,396	36,680	412,066	266,812	499,828	310,543	3,849,014
Minnesota	626,788	136,237	130,196	82,567	277,318	143,061	3,090,362
Mississippi	260,730	73,891	48,118	63,073	83,617	80,771	1,304,243
Missouri	467,368	91,639	80,900	97,745	197,067	121,490	2,264,183
Montana	130,863	37,707	36,136	13,672	43,928	33,036	530,840
Nebraska	45,802	13,303	7,270	3,527	20,700	13,894	210,978
Nevada	171,308	18,193	16,083	72,903	64,123	36,642	831,851
New Hampshire	63,833	30,398	3,908	9,039	27,370	23,892	316,695
New Jersey	1,061,870	243,725	22,184	393,286	402,675	446,493	6,978,901
New Mexico	207,760	64,837	13,162	33,364	79,700	30,579	909,181
New York	3,780,881	73,394	604,790	1,392,407	1,708,830	1,100,031	23,383,307
North Carolina	912,792	301,883	309,713	72,914	269,123	204,986	4,702,386
North Dakota	40,830	14,739	1,348	10,570	15,210	12,127	170,879
Ohio	2,097,862	397,612	213,616	789,331	898,843	983,191	13,170,869
Oklahoma	320,163	46,127	182,294	7,138	93,526	111,176	1,082,908
Oregon	384,728	102,749	64,864	117,836	99,299	116,364	1,834,209
Pennsylvania	1,661,939	273,118	568,078	237,954	584,547	627,814	8,281,063
Rhode Island	126,413	30,939	31,263	18,267	43,901	53,730	338,700
South Carolina	417,329	98,827	189,783	36,492	102,627	126,376	2,117,381
South Dakota	66,066	19,782	9,130	10,704	27,330	13,311	300,131
Tennessee	476,254	99,412	198,204	28,487	162,071	147,298	2,116,108
Texas	1,943,829	433,369	722,677	54,801	731,882	166,916	8,303,247
Utah	210,973	76,630	22,331	62,917	48,162	53,660	980,867
Vermont	67,742	16,728	22,474	488	28,053	23,113	270,931
Virginia	317,837	116,029	60,310	144,967	196,331	178,213	1,936,293
Washington	830,130	179,993	317,373	30,697	302,160	298,713	3,327,288
West Virginia	190,891	34,706	62,063	13,184	60,936	114,847	673,388
Wisconsin	947,387	69,093	111,179	232,973	534,631	177,774	5,262,794
Wyoming	64,177	12,130	11,189	13,321	27,333	17,763	311,148

* Excluding amounts for purchase and liquidation of investments.

Source: Department of Commerce, Bureau of the Census.

195. State and Local Payroll, Employment, and Average Earnings by State

October 1981

State	Monthly payroll (millions)	Full-time equivalent employment				Average monthly earnings[b]		
		Number (000)	Per 10,000 population[a]					
			Total	State	Local	Total	State	Local
Total	$15,954.3	10,917.1	476	135	341	$1,461	$1,512	$1,441
Alabama	223.8	189.4	484	154	330	1,181	1,414	1,072
Alaska	79.1	33.1	803	438	365	2,392	2,223	2,595
Arizona	218.8	137.1	491	139	352	1,596	1,632	1,582
Arkansas	111.7	103.8	452	156	296	1,077	1,248	987
California	2,062.1	1,107.7	458	102	356	1,862	2,034	1,812
Colorado	231.6	150.4	507	146	361	1,540	1,781	1,443
Connecticut	197.2	140.9	450	158	291	1,400	1,340	1,432
Delaware	43.7	31.7	530	275	255	1,378	1,362	1,395
Florida	595.3	461.6	453	104	349	1,290	1,358	1,269
Georgia	337.0	292.4	525	139	386	1,153	1,300	1,100
Hawaii	74.7	48.7	496	378	118	1,535	1,525	1,567
Idaho	58.2	46.0	480	160	320	1,266	1,398	1,200
Illinois	799.9	503.5	439	106	333	1,589	1,584	1,590
Indiana	318.2	243.6	446	120	325	1,306	1,557	1,213
Iowa	202.5	143.2	494	151	343	1,414	1,589	1,337
Kansas	160.6	128.8	540	169	371	1,247	1,377	1,188
Kentucky	189.0	151.1	413	156	257	1,251	1,344	1,195
Louisiana	271.5	219.3	509	189	320	1,238	1,336	1,180
Maine	61.2	51.1	451	157	294	1,198	1,317	1,134
Maryland	336.4	218.8	513	185	328	1,538	1,371	1,632
Massachusetts	389.6	271.8	471	129	341	1,433	1,323	1,475
Michigan	724.3	407.0	442	128	314	1,780	1,797	1,773
Minnesota	298.5	199.9	488	133	355	1,493	1,684	1,422
Mississippi	131.0	127.0	502	153	349	1,031	1,169	971
Missouri	266.6	222.1	450	121	329	1,200	1,209	1,197
Montana	58.3	43.3	546	187	359	1,347	1,491	1,272
Nebraska	117.2	91.3	579	170	409	1,284	1,236	1,303

(Continued)

195. State and Local Payroll, Employment, and Average Earnings by State —Continued

October 1981

State	Monthly payroll (millions)	Full-time equivalent employment: Number (000)	Full-time equivalent employment: Per 10,000 population[a]			Average monthly earnings[b]		
			Total	State	Local	Total	State	Local
Nevada	65.4	42.0	497	141	356	1,557	1,714	1,495
New Hampshire	51.7	40.6	433	150	284	1,274	1,227	1,299
New Jersey	549.9	362.9	490	117	374	1,516	1,541	1,508
New Mexico	98.9	76.7	578	247	331	1,288	1,363	1,233
New York	1,591.9	955.1	543	132	410	1,667	1,558	1,702
North Carolina	357.8	291.5	490	149	341	1,228	1,343	1,177
North Dakota	50.0	32.8	499	189	309	1,523	1,578	1,489
Ohio	645.7	468.0	434	107	328	1,380	1,388	1,377
Oklahoma	194.8	163.2	527	186	340	1,194	1,372	1,096
Oregon	205.9	133.6	504	154	350	1,542	1,583	1,523
Pennsylvania	681.5	471.7	397	105	292	1,445	1,501	1,425
Rhode Island	68.7	44.1	463	218	245	1,557	1,529	1,582
South Carolina	187.8	158.0	499	187	312	1,189	1,366	1,083
South Dakota	40.5	34.4	502	177	324	1,178	1,343	1,087
Tennessee	266.6	219.8	476	140	337	1,213	1,295	1,179
Texas	938.2	706.0	478	115	364	1,329	1,575	1,270
Utah	90.7	66.7	439	171	268	1,360	1,354	1,365
Vermont	30.4	24.5	475	212	263	1,240	1,358	1,144
Virginia	354.2	270.2	498	178	320	1,311	1,385	1,270
Washington	336.8	196.6	466	163	303	1,713	1,701	1,720
West Virginia	115.2	95.4	489	183	305	1,207	1,193	1,215
Wisconsin	336.5	221.0	466	121	345	1,522	1,658	1,475
Wyoming	48.6	32.1	653	195	458	1,511	1,720	1,422
District of Columbia	88.5	45.7	717	–	717	1,936	–	1,936

---

[a] Population as of July 1, 1981.

[b] Per full-time equivalent employee.

Source: Bureau of the Census. Computations by Tax Foundation.

Section V

STATE GOVERNMENTS

Table *Page*

Summary Data

199 State Expenditures, Revenue, and Debt 233
200 State Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts 234

Expenditures

201 State Direct Expenditures for Own Functions 235
202 Total State Expenditures Including Payments to Other Governments by Function and State 236
203 State Direct Expenditures by Character and Payments to Other Governments by State 238
204 State Direct Expenditures by Character and Payments to Other Governments 240
205 State Payments to Local Governments by Function 241
206 State Payments to Other Governments by Function and State 242
207 State Direct Expenditures for Education by State 243
208 State Direct Expenditures for Highways by State 244
209 State Direct Expenditures for Public Welfare by State 245
210 State Direct Expenditures for Hospitals by State 246
211 Federal Aid Received by the States by Function 247

Revenue and Taxation

212 Total State Revenue by Source and State 248
213 Total State Revenue by Source 250
214 Percentage Distribution of State Tax Collections by Source 251
215 State Tax Collections by Source 252
216 State Tax Collections by Source and State 254
217 Percentage Distribution of State Tax Collections by Source and State 256
218 State Tax Collections by State 257
219 Per Capita State Tax Collections by State 258
220 Dates of Adoption of Major State Taxes by State 259
221 State Individual Income Tax Rates and Related Data 260
222 State Individual Net Income Tax Collections by State 262
223 State Property Tax Collections by State 263
224 State Corporation Net Income Tax Collections by State 264
225 State Corporation Income Tax Rates 265

(Continued)

Table *Page*

226 State General Sales Tax Collections by State 266
227 State General Sales Tax Rates 267
228 State Motor Fuel Sales Tax Collections by State.................................. 268
229 State Motor Fuel Tax Rates.................................. 269
230 State Alcoholic Beverage Tax Rates 270
231 State Motor Vehicle and Operators' License Collections by State 272
232 State Alcoholic Beverage Sales Tax Collections by State 273
233 State Tobacco Sales Tax Collections by State.................................. 274
234 State Tobacco Tax Rates 275
235 State Inheritance Tax Rates and Exemptions.................................. 276
236 State Death and Gift Tax Collections by State.................................. 278
237 State Estate Tax Rates and Exemptions 279
238 State General Corporation License Tax Collections by State 280
239 State Insurance Company Gross Premiums Tax Collections by State 281
240 State Public Utility Gross Receipts Tax Collections by State 282
241 State Severance Tax Collections by State.................................. 283
242 State Pari-Mutuel Tax Collections by State.................................. 284
243 State Pari-Mutuel Tax Rates 285
244 State Unemployment Compensation Tax Rates and Related Data by State.................................. 286
245 State Unemployment Compensation Tax Collections by State 288
246 Unemployment Compensation Benefits and Reserves by State 289
247 Insured Unemployment and Related Data for State Programs.................................. 290

Debt

248 State Debt by Length of Maturity.................................. 291
249 State Gross Long-Term Debt by Character.................................. 291
250 State Gross Long-Term Debt by Function and State 292
251 State Long-Term Debt by Character and State 294
252 Total and Per Capita Gross Debt and Net Long-Term Debt by State 295

199. State Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1981

(Millions)

Year	Expenditures			Revenue			Gross debt
	Total	Direct	Payments to other governments[a]	Total	From own sources	Inter-governmental[b]	
1902	$188	$136	$52	$192	$183	$9	$230
1913	388	297	91	376	360	16	379
1922	1,397	1,085	312	1,360	1,234	126	1,131
1927	2,047	1,451	596	2,152	1,994	158	1,971
1932	2,829	2,028	801	2,541	2,274	267	2,832
1934	3,461	2,143	1,318	3,421	2,452	969	3,248
1936	3,862	2,445	1,417	4,023	3,265	758	3,413
1938	4,598	3,082	1,516	5,293	4,612	681	3,343
1940	5,209	3,555	1,654	5,737	5,012	725	3,590
1942	5,343	3,563	1,780	6,870	6,012	858	3,257
1944	5,161	3,319	1,842	7,695	6,714	981	2,776
1946	7,066	4,974	2,092	8,576	7,712	865	2,353
1948	11,181	7,897	3,283	11,826	10,086	1,740	3,676
1950	15,082	10,864	4,217	13,903	11,480	2,423	5,285
1952	15,834	10,790	5,044	16,815	14,330	2,485	6,874
1954	18,686	13,008	5,679	18,834	15,951	2,883	9,600
1956	21,686	15,148	6,538	22,199	18,903	3,296	12,890
1957	24,235	16,796	7,440	24,656	20,728	3,927	13,738
1958	28,080	19,991	8,089	26,191	21,427	4,764	15,394
1959	31,125	22,436	8,689	29,164	22,912	6,252	16,930
1960	31,596	22,152	9,443	32,838	26,094	6,745	18,543
1961	34,693	24,578	10,114	34,603	27,821	6,782	19,993
1962	36,402	25,495	10,906	37,595	30,115	7,480	22,023
1963	39,583	27,698	11,885	40,993	32,750	8,243	23,176
1964	42,583	29,616	12,968	45,167	35,703	9,464	25,041
1965	45,639	31,465	14,174	48,827	38,507	10,320	27,034
1966	51,123	34,195	16,928	55,246	43,000	12,246	29,564
1967	58,760	39,704	19,056	61,082	46,793	14,289	32,472
1968	66,254	44,304	21,950	68,460	52,525	15,935	35,666
1969	74,227	49,448	24,779	77,584	59,809	17,775	39,555
1970	85,055	56,163	28,892	88,939	68,691	20,248	42,008
1971	98,840	66,200	32,640	97,233	73,424	23,809	47,793
1972	109,255	72,496	36,759	112,343	84,362	27,981	54,453
1973	118,836	78,014	40,822	129,808	97,108	32,700	59,375
1974	132,134	86,193	45,941	140,815	107,645	33,170	65,296
1975	158,882	106,905	51,978	157,033	119,206	37,827	72,127
1976	180,926	123,069	57,858	183,821	139,104	44,717	84,825
1977	191,225	128,765	62,460	204,426	155,799	48,627	91,640
1978	203,832	136,545	67,287	225,011	171,550	53,461	102,569
1979	224,666	148,691	75,975	247,059	189,972	57,087	111,740
1980	257,812	173,307	84,504	276,962	212,636	64,326	121,958
1981	291,527	198,348	93,180	310,828	240,042	70,786	134,847

[a] Principally shared taxes and fiscal aids. Beginning in 1974, includes state reimbursement to the Federal government, primarily for state share of the supplemental security income program. For state payments to local governments only, see Table 205.

[b] Principally grants-in-aid from the Federal government. Includes minor amounts from localities for shares of programs administered by the states, payments for services performed by the states, and repayment of advances.

Source. Department of Commerce, Bureau of the Census.

200. State Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1981

(Millions)

Year	Total			General[a]		
	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
1942	$6,870	$5,343	$1,527	$5,132	$4,549	$583
1944	7,695	5,161	2,534	5,465	4,508	957
1946	8,576	7,066	1,510	6,284	5,245	1,039
1948	11,826	11,181	645	9,257	9,469	-212
1950	13,903	15,082	-1,179	11,262	12,250	-988
1952	16,815	15,834	981	13,429	13,697	-268
1954	18,834	18,686	148	15,299	15,788	-489
1956	22,199	21,686	513	18,389	18,857	-468
1957	24,656	24,235	421	20,382	21,086	-704
1958	26,191	28,080	-1,889	21,772	23,537	-1,765
1959	29,164	31,125	-1,961	24,448	26,006	-1,558
1960	32,838	31,596	1,242	27,363	27,228	135
1961	34,603	34,693	-90	28,693	29,118	-425
1962	37,595	36,402	1,193	31,157	31,281	-124
1963	40,993	39,583	1,410	33,882	34,377	-495
1964	45,167	42,583	2,584	37,648	37,292	356
1965	48,827	45,639	3,188	40,930	40,446	484
1966	55,246	51,123	4,123	46,757	46,090	667
1967	61,082	58,760	2,322	52,071	53,305	-1,234
1968	68,460	66,254	2,206	59,132	60,395	-1,263
1969	77,584	74,227	3,357	67,312	68,023	-711
1970	88,939	85,055	3,884	77,755	77,642	113
1971	97,233	98,840	-1,607	85,099	89,118	-4,019
1972	112,343	109,255	3,088	98,632	98,810	-178
1973	129,808	118,836	10,972	113,132	108,086	5,046
1974	140,815	132,134	8,681	122,327	119,891	2,436
1975	157,033	158,882	-1,849	134,611	138,303	-3,692
1976	183,821	180,926	2,895	152,118	153,690	-1,572
1977	204,426	191,225	13,201	169,126	164,351	4,775
1978	225,011	203,832	21,179	189,099	179,802	9,297
1979	247,059	224,666	22,393	208,048	200,534	7,514
1980	276,962	257,812	19,150	233,592	228,223	5,369
1981	310,828	291,527	19,301	258,159	253,654	4,505

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

201. State Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1981

(Millions)

Year	Total[a]	General expenditures								Insurance trust	Liquor stores
		Total general	Education	Highways	Public welfare[b]	Health and hospitals	Natural resources	Financial administration[c]	Other[d]		
1902	$136	$134	$17	$4	$10	$32	$9	$23	$39	–	$2
1913	297	197	55	26	16	53	14	38	95	–	–
1922	1,085	1,031	164	303	38	125	61	69	271	$54	–
1927	1,451	1,380	218	514	40	170	94	96	248	71	–
1932	2,028	1,965	278	843	74	215	119	114	322	63	–
1942	3,563	2,769	391	790	523	299	159	164	443	505	288
1944	3,319	2,666	489	540	577	331	164	162	403	226	426
1946	4,974	3,153	518	613	680	424	207	192	519	1,158	663
1948	7,897	6,186	1,081	1,510	962	663	344	266	1,360	1,020	691
1950	10,864	8,033	1,358	2,058	1,566	947	468	317	1,319	2,177	654
1952	10,790	8,653	1,494	2,556	1,410	1,132	539	361	1,161	1,413	723
1954	13,008	10,109	1,715	3,254	1,548	1,276	563	419	1,334	2,096	803
1956	15,148	12,319	2,138	4,367	1,603	1,470	670	477	1,594	1,984	845
1958	19,991	15,449	2,728	5,507	1,944	1,760	753	569	2,188	3,675	869
1960	22,152	17,784	3,396	6,070	2,221	1,896	842	654	2,705	3,461	907
1962	25,495	20,375	4,270	6,635	2,509	2,161	973	763	3,064	4,238	882
1964	29,616	24,275	5,465	7,850	2,796	2,464	1,185	871	3,644	4,364	977
1966	34,195	29,162	7,572	8,624	3,138	2,966	1,532	1,024	4,306	3,952	1,081
1968	44,304	38,446	10,957	9,819	5,122	3,832	1,954	1,310	5,452	4,626	1,233
1970	56,163	48,749	13,780	11,044	8,203	4,788	2,158	1,720	7,055	6,010	1,404
1972	72,496	62,051	17,153	12,747	12,247	6,008	2,470	2,134	9,293	8,950	1,495
1973	78,014	67,264	18,283	12,072	14,147	6,506	2,623	2,451	11,182	9,167	1,583
1974	86,193	73,950	19,753	12,636	15,169	7,494	2,917	2,799	13,182	10,590	1,653
1975	106,905	86,326	22,902	14,258	17,457	8,968	3,368	3,205	16,168	18,860	1,719
1976	123,069	95,832	25,546	14,860	20,157	9,851	3,641	3,539	18,238	26,455	1,781
1977	128,765	101,891	27,073	13,853	22,646	11,209	3,083	3,983	20,044	23,426	1,817
1978	136,545	112,515	29,577	14,658	25,729	12,319	3,241	4,700	22,291	20,495	1,991
1979	148,691	124,559	31,517	17,079	28,747	13,786	3,594	5,300	24,536	20,107	2,068
1980	173,307	143,718	35,251	20,661	33,242	15,666	4,124	6,114	28,660	24,981	2,206
1981	198,348	160,474	39,664	20,668	38,580	18,028	4,725	6,563	32,246	32,221	2,305

[a] Includes expenditures for public utilities not shown separately, 1977-1981. Prior to 1977 expenditures for public utilities included in other general expenditures.

[b] Principally categorical public assistance. See Table 209.

[c] Includes general control.

[d] Principally police, correction, interest, and social insurance administration.

Source: Department of Commerce, Bureau of the Census.

202. Total State Expenditures Including Payments to Other Governments by Function and State

Fiscal Year 1981

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Financial administration[a]	Insurance trust[b]	Liquor stores	Other[c]
Total	$291,527.2	$96,920.9	$25,439.2	$51,462.7	$20,592.3	$5,008.4	$6,889.4	$32,221.3	$2,305.2	$50,687.8
Alabama	4,373.7	1,802.9	526.9	523.4	371.8	83.0	92.4	332.4	113.9	527.0
Alaska	2,543.3	670.2	211.6	156.6	79.3	171.5	124.1	119.3	–	1,010.7
Arizona	3,075.6	1,364.5	360.7	180.2	188.7	47.1	80.7	227.2	–	626.5
Arkansas	2,355.8	878.4	375.1	359.6	146.8	60.2	51.6	186.8	–	297.3
California	38,845.7	13,427.0	1,616.7	9,486.4	2,142.3	803.0	674.3	4,319.1	–	6,376.9
Colorado	3,311.4	1,372.2	348.5	500.4	228.3	71.7	96.7	330.4	–	363.2
Connecticut	3,740.3	931.0	263.0	701.3	319.5	28.8	120.6	402.8	–	973.3
Delaware	1,029.0	368.6	95.8	105.3	58.5	17.4	43.5	87.9	–	252.0
Florida	8,273.7	3,601.6	891.4	891.4	691.2	232.3	258.8	449.2	–	1,257.1
Georgia	5,401.2	2,117.6	618.1	884.2	462.3	123.5	104.9	422.1	–	668.5
Hawaii	1,838.3	602.1	97.8	275.4	126.0	45.1	63.4	137.9	–	490.6
Idaho	1,139.3	433.2	140.4	115.3	57.8	49.1	26.1	108.4	30.1	178.9
Illinois	13,934.3	4,310.0	1,446.4	2,808.1	737.9	143.2	284.9	2,158.2	–	2,045.6
Indiana	5,664.2	2,239.3	591.6	683.1	355.4	103.4	92.1	693.8	–	905.5
Iowa	3,616.8	1,415.1	458.6	545.1	241.7	80.9	62.3	311.5	94.9	406.7
Kansas	2,617.6	1,011.0	386.6	426.5	186.6	67.0	82.7	240.4	–	216.8
Kentucky	4,821.2	1,676.9	770.1	720.6	269.6	89.6	125.7	526.5	–	642.2
Louisiana	5,825.5	1,984.2	707.3	772.2	512.9	142.7	133.7	609.2	–	963.3
Maine	1,420.4	400.8	130.8	308.6	66.1	48.4	45.8	162.1	42.6	215.2
Maryland	5,787.7	1,660.1	564.3	911.8	482.1	76.3	163.1	521.1	–	1,408.9
Massachusetts	7,986.1	1,771.6	457.7	2,081.6	724.8	54.2	253.3	705.5	–	1,937.4
Michigan	13,295.5	3,833.5	888.4	3,031.6	1,061.1	135.1	213.8	1,959.5	343.1	1,829.4
Minnesota	6,050.3	2,040.0	543.6	1,078.7	365.9	154.4	123.0	538.1	–	1,206.6
Mississippi	2,984.6	1,137.6	386.9	413.9	198.7	74.3	41.4	198.6	90.3	442.9
Missouri	4,422.3	1,574.6	510.3	798.5	361.2	97.4	108.3	416.2	–	555.8
Montana	1,096.3	307.9	193.1	116.8	57.6	48.5	41.8	130.7	36.6	163.3

(Continued)

202. Total State Expenditures Including Payments to Other Governments by Function and State —Continued

Fiscal Year 1981

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Financial administration[a]	Insurance trust[b]	Liquor stores	Other[c]
Nebraska	1,558.5	496.0	255.3	210.4	131.4	61.5	33.9	63.7	–	306.3
Nevada	1,229.9	384.3	155.9	99.6	45.8	20.7	44.1	221.3	–	258.2
New Hampshire	951.9	213.7	122.3	148.1	62.6	14.6	22.8	56.3	113.4	198.1
New Jersey	10,280.0	2,523.6	429.7	1,698.7	702.3	160.0	215.2	1,497.9	–	3,754.9
New Mexico	2,038.7	888.0	225.6	192.1	160.4	45.2	76.4	102.3	–	348.7
New York	27,779.7	7,172.3	1,352.0	5,946.3	2,254.0	106.9	893.6	2,642.6	–	7,412.0
North Carolina	6,571.4	2,904.4	572.8	805.1	509.6	142.6	155.8	567.3	–	913.8
North Dakota	1,013.5	360.0	139.6	109.1	51.2	37.6	20.6	70.2	–	225.2
Ohio	13,268.8	3,876.7	953.9	2,100.3	1,134.7	128.2	196.8	3,112.9	266.0	1,499.3
Oklahoma	3,790.5	1,486.0	432.6	630.5	242.1	54.2	80.4	232.3	–	632.4
Oregon	3,817.4	1,073.9	420.0	487.1	221.2	115.7	147.4	529.2	94.1	728.8
Pennsylvania	14,094.3	3,814.4	1,101.0	3,002.7	1,051.3	173.4	321.3	2,319.6	513.2	1,797.4
Rhode Island	1,460.6	379.6	64.5	332.5	142.3	11.4	54.9	144.2	–	331.2
South Carolina	3,952.0	1,412.2	273.8	437.3	336.3	73.8	77.8	306.7	–	1,034.1
South Dakota	836.2	223.6	150.0	111.1	42.7	32.6	34.8	34.7	–	206.7
Tennessee	4,231.0	1,525.9	565.1	648.7	334.5	76.1	84.6	445.8	–	550.3
Texas	12,910.2	6,156.6	1,718.9	1,688.2	918.2	195.9	198.8	887.4	–	1,146.2
Utah	1,896.4	808.8	221.8	229.7	126.1	54.8	45.4	158.6	42.1	209.1
Vermont	724.2	217.0	62.2	117.4	46.3	20.2	24.8	59.5	27.6	149.2
Virginia	6,091.8	2,230.0	797.4	804.5	593.1	72.3	173.1	322.0	203.5	895.9
Washington	6,910.9	2,686.3	622.7	948.8	442.6	175.1	111.6	878.1	198.4	847.3
West Virginia	2,863.1	879.0	507.7	264.6	137.7	54.7	66.9	455.5	65.8	431.2
Wisconsin	6,838.4	2,021.0	492.3	1,524.8	368.8	103.3	133.9	745.5	–	1,448.8
Wyoming	967.9	256.2	180.3	48.2	43.1	29.4	26.2	72.9	29.9	281.7

---

[a] Includes general control totaling $3,419.2 million.

[b] Comprises payments to beneficiaries (including withdrawal of retirement contributions) of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs.

[c] Principally police protection, correction, interest, employment security administration, utilities, and intergovernmental payments to local governments not elsewhere classified.

Source: Department of Commerce, Bureau of the Census.

203. State Direct Expenditures by Character and Payments to Other Governments by State

Fiscal Year 1981

(Millions)

State	Total	Direct						Payments to other governments
		Total direct[a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust	
Total	$291,527.2	$198,347.6	$122,794.2	$24,285.6	$10,889.4	$8,157.1	$32,221.3	$93,179.5
Alabama	4,373.7	3,236.9	2,204.9	469.2	161.8	68.5	332.4	1,136.8
Alaska	2,543.3	1,927.0	1,327.3	322.0	43.2	115.2	119.3	616.3
Arizona	3,075.6	1,897.1	1,256.3	334.0	71.4	8.1	227.2	1,178.5
Arkansas	2,355.8	1,682.9	1,105.5	282.5	76.7	31.5	186.8	672.9
California	38,845.7	21,266.8	14,677.8	1,579.7	212.4	477.7	4,319.1	17,578.9
Colorado	3,311.4	2,171.3	1,529.0	244.8	30.6	36.4	330.4	1,140.1
Connecticut	3,740.3	2,977.6	1,830.5	264.0	239.8	240.6	402.8	762.7
Delaware	1,029.0	823.7	513.8	118.8	42.4	60.9	87.9	205.3
Florida	8,273.7	5,021.3	3,297.5	876.0	247.9	150.6	449.2	3,252.5
Georgia	5,401.2	3,736.0	2,465.9	598.4	175.5	74.1	422.1	1,665.3
Hawaii	1,838.3	1,810.3	1,178.7	256.8	121.8	115.1	137.9	28.0
Idaho	1,139.3	810.6	531.9	115.5	31.6	23.2	108.4	328.7
Illinois	13,934.3	10,187.1	5,292.7	1,159.6	1,159.7	416.8	2,158.2	3,747.2
Indiana	5,664.2	3,672.7	2,366.1	522.4	57.1	33.4	693.8	1,991.5
Iowa	3,616.8	2,406.8	1,602.1	296.7	174.1	22.4	311.5	1,210.0
Kansas	2,617.6	1,955.4	1,260.7	295.3	136.2	22.8	240.4	662.1
Kentucky	4,821.2	3,728.7	2,058.8	756.0	209.9	177.6	526.5	1,092.5
Louisiana	5,825.5	4,281.4	2,657.2	675.7	170.1	169.2	609.2	1,544.1
Maine	1,420.4	1,115.9	761.1	79.9	72.4	40.4	162.1	304.5
Maryland	5,787.7	4,136.9	2,702.5	441.3	294.4	177.6	521.1	1,650.8
Massachusetts	7,986.1	5,833.2	3,702.2	444.8	591.9	388.7	705.5	2,152.9
Michigan	13,295.5	9,480.7	5,550.0	584.3	1,147.2	239.7	1,959.5	3,814.8
Minnesota	6,050.3	3,695.9	2,565.0	398.7	55.5	138.7	538.1	2,354.4
Mississippi	2,984.6	2,039.4	1,374.6	321.2	103.7	41.3	198.6	945.2
Missouri	4,422.3	3,239.5	2,078.2	433.4	233.7	78.0	416.2	1,182.8
Montana	1,096.3	869.8	510.1	176.3	30.4	22.2	130.7	226.5

(Continued)

205. State Payments to Local Governments by Function

Selected Fiscal Years 1902-1981

(Millions)

Year	Total	Specified function				General local government support
		Education	Highways	Public welfare	Other	
1902	$52	$45	$2	–	–	$5
1913	91	82	4	–	–	5
1922	312	202	70	$4	$1	35
1927	596	292	197	6	3	98
1932	801	398	229	28	6	140
1934	1,318	434	247	211	281	145
1936	1,417	573	285	245	151	163
1938	1,516	656	317	346	17	180
1940	1,654	700	332	420	21	181
1942	1,780	790	344	390	32	224
1944	1,842	861	298	368	41	274
1946	2,092	953	339	376	67	357
1948	3,283	1,554	507	648	146	428
1950	4,217	2,054	610	792	279	482
1952	5,044	2,523	728	976	268	549
1954	5,679	2,930	871	1,004	274	600
1956	6,538	3,541	984	1,069	313	631
1958	8,089	4,598	1,167	1,247	390	687
1960	9,443	5,461	1,247	1,483	446	806
1961	10,114	5,963	1,266	1,602	462	821
1962	10,906	6,474	1,327	1,777	489	839
1963	11,885	6,993	1,416	1,919	545	1,012
1964	12,968	7,664	1,524	2,108	619	1,053
1965	14,174	8,351	1,630	2,436	654	1,102
1966	16,928	10,177	1,725	2,882	783	1,361
1967	19,056	11,845	1,861	2,897	868	1,585
1968	21,950	13,321	2,029	3,527	1,079	1,993
1969	24,779	14,858	2,109	4,402	1,275	2,135
1970	28,892	17,085	2,439	5,003	1,408	2,958
1971	32,640	19,292	2,507	5,760	1,823	3,258
1972	36,759	21,195	2,633	6,944	2,235	3,752
1973	40,822	23,316	2,953	7,532	2,741	4,280
1974	45,941	27,107	3,211	7,369	3,450	4,804
1975	51,978	31,110	3,225	8,102	4,412	5,129
1976	57,868	34,084	3,241	9,476	5,393	5,674
1977	61,074	36,964	3,631	8,756	5,350	6,373
1978	65,815	40,125	3,821	8,586	6,464	6,819
1979	74,482	46,206	4,149	8,653	7,250	8,224
1980	82,758	52,688	4,383	9,241	7,802	8,644
1981	91,307	57,257	4,751	11,025	8,704	9,570

Source: Department of Commerce, Bureau of the Census.

206. State Payments to Other Governments by Function and State[a]

Fiscal Year 1981

(Millions)

State	Total	Specified function				General local government support
		Education	Highways	Public welfare	Other[b]	
Total	$93,179.5	$57,257.4	$4,751.4	$12,882.5	$8,718.0	$9,570.2
Alabama	1,136.8	867.4	113.5	4.0	99.1	52.8
Alaska	616.3	291.9	11.9	4.6	193.8	114.1
Arizona	1,178.5	772.5	70.3	2.8	39.1	293.8
Arkansas	672.9	479.0	71.1	1.5	79.6	41.7
California	17,578.9	9,148.8	463.9	4,992.1[c]	1,460.4[d]	1,513.7[e]
Colorado	1,140.1	692.2	87.2	247.1	95.9	17.7
Connecticut	762.7	489.2	26.5	30.2	108.1	108.7
Delaware	205.3	170.1	2.0	.6	32.6	–
Florida	3,252.5	2,643.3	116.7	–	195.7	296.8
Georgia	1,665.3	1,315.5	108.6	3.6	221.5	16.1
Hawaii	28.0	–	–	4.3	5.5	18.2
Idaho	328.7	255.6	33.0	–	13.7	26.4
Illinois	3,747.2	2,740.3	263.4	100.3	207.2	436.0
Indiana	1,991.5	1,123.2	178.2	171.8	93.3	425.0
Iowa	1,210.0	834.6	146.5	18.4	88.7	121.8
Kansas	662.1	546.4	44.6	.1	29.5	41.5
Kentucky	1,092.5	928.8	60.4	–	101.8	1.5
Louisiana	1,544.1	1,117.0	71.6	.5	144.4	210.6
Maine	304.5	241.0	4.2	7.0	28.1	24.2
Maryland	1,650.8	895.2	294.9	15.5	302.8	142.4
Massachusetts	2,152.9	1,162.4	57.8	130.5	626.3[d]	175.9
Michigan	3,814.8	1,981.3	431.1	381.8	474.3[d]	546.3
Minnesota	2,354.4	1,171.2	157.8	383.2	175.0	467.2
Mississippi	945.2	671.6	107.0	–	34.5	132.1
Missouri	1,182.8	949.2	99.0	3.8	123.9	6.9
Montana	226.5	178.0	7.2	2.2	23.6	15.5
Nebraska	476.9	190.8	75.0	19.0	69.3	122.8
Nevada	292.4	254.1	7.0	6.6	8.4	16.3
New Hampshire	143.7	74.8	7.6	–	23.9	37.4
New Jersey	3,588.4	1,527.4	59.8	685.6	271.7	1,043.9[e]
New Mexico	661.0	495.2	10.6	–	22.6	132.6
New York	11,039.3	4,843.2	136.6	4,062.6[c]	897.3[d]	1,099.6[e]
North Carolina	2,350.1	1,833.6	41.6	115.5	244.0	115.4
North Dakota	249.6	174.0	29.7	7.6	12.4.	25.9
Ohio	3,547.5	2,210.5	368.9	352.0	265.0	351.1
Oklahoma	947.5	768.8	119.6	10.6	39.0	9.5
Oregon	900.4	602.2	130.0	11.0	96.5	60.7
Pennsylvania	3,678.1	2,466.1	159.1	305.8	705.2[d]	41.9
Rhode Island	212.9	154.8	.4	24.3	17.6	15.8
South Carolina	860.9	641.3	46.3	(f)	81.6	91.7
South Dakota	154.2	90.5	6.6	.1	11.3	45.7
Tennessee	1,020.2	724.0	133.2	–	59.6	103.4
Texas	3,872.7	3,748.1	8.3	–	84.7	31.6
Utah	496.1	423.7	17.1	3.5	49.9	1.9
Vermont	101.3	73.6	8.9	4.7	14.0	.1
Virginia	1,577.3	1,121.6	58.6	164.9	209.7	22.5
Washington	1,807.4	1,427.6	101.9	20.8	196.3	60.8
West Virginia	600.0	556.1	–	–	27.2	16.7
Wisconsin	2,825.6	1,032.8	183.8	581.7	261.1	766.2
Wyoming	331.0	156.7	12.5	.1	51.8	109.9

[a] Includes payments of $1,873.0 million to Federal government, mostly for state share of supplemental security income program; remainder to local governments.

[b] Largely health and hospitals, corrections, housing, and transportation.

[c] Includes payments, in millions, of $2,333.7 aid to local governments for families with dependent children, and $1,285.5 reimbursement to Federal government for supplemental security income program in California; and of $1,231.3 for families with dependent children, $955.0 for medical assistance payments, and $627.3 for welfare administrative grants in New York.

[d] Includes payments, in millions, of $749.4 for health aid, $75.0 for disaster relief aid, and $52.6 for sewerage grants in California; $273.2 for transit subsidies and $72.5 for redistribution of Federal C.E.T.A. funds in Massachusetts; $258.1 for health aid and $73.7 for transit subsidies in Michigan; $252.0 for health aid, $80.1 for lease payment (to Albany County), $60.2 for municipal overburden aid, and $50.4 for distribution of Federal C.E.T.A. funds in New York; and $243.1 for health aid and $187.4 for transportation grants in Pennsylvania.

[e] Includes payments, in millions, of $654.9 for distribution of shared motor vehicle license revenues in California; $342.2 for property tax relief and $701.6 for shared tax revenue distribution in New Jersey; and $800.8 for state revenue sharing distribution and $298.8 allotment of stock transfer tax (to New York City) in New York.

[f] Less than $500 thousand.

Source: Department of Commerce, Bureau of the Census.

207. State Direct Expenditures for Education by State

Fiscal Year 1981

(Millions)

		State institutions of higher education			Other education[b]			
State	Total	Total	Current operation[a]	Capital outlay	Total	Current operation	Capital outlay	Assistance and subsidies
Total	$39,663.5	$31,488.2	$28,508.6	$2,979.5	$8,175.4	$4,863.8	$801.6	$2,510.0
Alabama	935.5	660.5	594.8	65.8	275.0	209.6	41.3	24.1
Alaska	378.3	206.6	200.4	6.2	171.7	115.0	64.9	1.8
Arizona	592.0	530.2	469.0	61.2	61.8	36.8	.2	24.8
Arkansas	399.4	302.4	266.8	35.6	97.0	73.7	5.4	17.9
California	4,278.2	3,704.5	3,371.9	332.6	573.7	360.1	1.2	212.4
Colorado	680.0	626.4	586.5	–	53.7	22.4	.7	30.6
Connecticut	441.8	311.6	298.2	13.4	130.2	80.3	25.8	24.1
Delaware	198.5	160.2	144.9	15.3	38.3	31.2	.8	6.3
Florida	958.4	782.5	688.3	94.1	175.9	135.9	3.8	36.2
Georgia	802.1	685.3	624.3	61.0	116.8	87.0	5.5	24.4
Hawaii	602.1	226.6	196.0	30.6	375.5	346.5	26.6	2.5
Idaho	177.6	158.1	136.1	22.0	19.5	14.8	.2	4.4
Illinois	1,569.7	1,203.9	1,123.2	80.7	365.9	157.5	58.1	150.2
Indiana	1,116.0	963.9	854.9	109.0	152.1	88.1	11.5	52.6
Iowa	580.5	506.1	464.3	41.9	74.3	41.9	.9	31.6
Kansas	464.6	414.0	378.1	35.9	50.7	34.0	.3	16.3
Kentucky	748.1	577.7	507.2	70.6	170.4	135.7	12.1	22.5
Louisiana	867.2	690.9	595.3	95.7	176.3	142.3	9.0	25.0
Maine	159.9	130.7	127.4	3.4	29.1	16.3	.4	12.4
Maryland	764.9	528.4	482.0	46.4	236.5	175.9	14.8	45.7
Massachusetts	609.3	462.2	441.1	21.1	147.1	111.8	.2	35.1
Michigan	1,852.2	1,510.9	1,385.4	125.5	341.3	236.2	.3	104.8
Minnesota	868.8	762.3	697.9	64.3	106.5	57.6	.3	48.6
Mississippi	466.0	376.1	320.9	55.2	89.9	46.0	1.6	42.3
Missouri	625.4	547.7	496.2	51.5	77.7	47.9	6.4	23.4
Montana	129.9	109.4	99.9	9.5	20.5	13.0	.7	6.7
Nebraska	305.2	262.2	243.3	18.8	43.0	28.6	1.7	12.7
Nevada	130.1	116.8	102.6	14.2	13.3	10.1	([c])	3.1
New Hampshire	138.8	124.2	117.8	6.4	14.6	10.4	.1	4.1
New Jersey	996.2	631.1	590.1	41.0	365.1	233.8	17.5	113.8
New Mexico	392.7	344.7	304.4	40.3	48.0	27.5	11.5	9.1
New York	2,329.1	1,237.3	1,160.4	76.9	1,091.8	379.7	147.8	546.3
North Carolina	1,070.9	894.9	802.8	92.1	176.0	102.8	42.1	31.1
North Dakota	186.0	164.5	147.7	16.8	21.5	13.5	1.2	6.8
Ohio	1,666.2	1,528.9	1,381.5	147.4	137.3	59.7	18.0	59.5
Oklahoma	717.1	620.6	545.3	75.3	96.5	56.9	8.0	31.7
Oregon	471.7	417.3	379.6	37.7	54.4	37.5	.1	16.7
Pennsylvania	1,348.3	777.4	711.6	65.9	570.8	198.1	48.4	324.4
Rhode Island	224.8	150.0	144.4	5.6	74.7	59.8	.8	14.1
South Carolina	770.9	555.4	501.8	53.6	215.5	173.4	20.5	21.6
South Dakota	133.1	117.3	106.4	10.9	15.8	8.9	.5	6.4
Tennessee	801.8	623.5	551.6	71.9	178.4	136.1	19.8	22.4
Texas	2,408.5	2,176.2	1,897.6	278.5	232.3	153.0	2.8	76.5
Utah	385.1	353.5	322.9	30.6	31.6	22.7	1.2	7.7
Vermont	143.4	115.6	106.7	8.8	27.8	14.8	2.1	10.9
Virginia	1,108.0	974.6	871.3	103.4	133.4	89.8	1.2	42.4
Washington	1,258.7	956.8	855.2	101.6	301.9	94.6	166.8	40.5
West Virginia	323.0	265.1	248.5	16.7	57.8	44.5	3.3	10.0
Wisconsin	988.2	852.4	780.8	71.6	135.8	67.2	3.1	65.5
Wyoming	99.5	88.7	83.4	5.3	10.7	4.5	.1	6.1

[a] Includes $3,836.6 million for auxiliary enterprises such as dormitories and athletic events.
[b] Includes support of local public schools, state administration and services, tuition grants, aid to private schools, and special programs.
[c] Less than $50,000.
Source: Department of Commerce, Bureau of the Census.

208. State Direct Expenditures for Highways by State[a]

Fiscal Year 1981

(Millions)

State	Total	Regular highway facilities			Toll highway facilities		
		Total	Current operation	Capital outlay	Total	Current operation	Capital outlay
Total	$20,687.7	$19,659.3	$5,905.2	$13,754.1	$1,028.5	$535.3	$493.2
Alabama	413.3	413.3	128.2	285.2	–	–	–
Alaska	199.6	199.6	69.1	130.5	–	–	–
Arizona	290.4	290.4	77.0	213.4	–	–	–
Arkansas	304.0	304.0	92.6	211.4	–	–	–
California	1,152.8	1,104.3	500.1	604.2	48.5	25.7	22.8
Colorado	261.2	261.2	98.8	162.4	–	–	–
Connecticut	236.5	224.6	83.5	141.1	11.9	11.6	.2
Delaware	93.8	88.1	36.1	52.0	5.7	2.9	2.8
Florida	774.8	733.6	107.3	526.3	41.2	19.8	21.4
Georgia	509.6	509.6	94.0	415.6	–	–	–
Hawaii	97.8	97.8	20.8	77.0	–	–	–
Idaho	107.5	107.5	29.9	77.6	–	–	–
Illinois	1,183.1	1,113.2	264.7	848.5	69.9	33.9	36.0
Indiana	413.4	390.9	101.4	289.5	22.5	11.2	11.2
Iowa	312.1	309.2	104.4	204.8	3.0	.9	2.1
Kansas	342.0	327.6	101.9	225.8	14.4	7.5	6.9
Kentucky	709.7	558.9	97.4	461.5	150.8	14.5	136.3
Louisiana	635.8	635.7	206.6	429.1	(b)	(b)	–
Maine	126.6	115.3	58.2	57.1	11.3	9.0	2.3
Maryland	269.4	230.1	107.4	122.7	39.3	15.0	24.3
Massachusetts	399.9	362.7	115.5	247.2	37.2	25.8	11.4
Michigan	457.3	453.8	98.6	355.2	3.5	2.9	.5
Minnesota	385.7	385.7	127.7	258.1	–	–	–
Mississippi	279.9	279.9	65.4	214.5	–	–	–
Missouri	411.3	411.3	137.1	274.2	–	–	–
Montana	186.0	186.0	33.4	152.5	–	–	–
Nebraska	180.3	180.3	33.2	147.1	–	–	–
Nevada	148.8	148.8	42.0	106.8	–	–	–
New Hampshire	114.7	99.4	50.6	48.8	15.3	4.9	10.4
New Jersey	69.9	249.7	86.8	162.9	120.2	96.4	23.8
New Mexico	215.0	215.0	87.3	127.7	–	–	–
New York	1,215.4	1,096.6	195.2	901.4	118.9	80.1	38.8
North Carolina	531.2	523.1	257.9	265.2	8.1	6.8	1.2
North Dakota	109.9	109.9	30.6	79.3	–	–	–
Ohio	585.0	542.8	191.7	351.1	42.2	24.2	18.0
Oklahoma	313.1	303.5	88.0	215.4	9.6	9.4	.2
Oregon	290.1	290.0	55.2	234.7	.1	.1	–
Pennsylvania	941.9	855.1	483.1	372.0	86.8	49.2	37.6
Rhode Island	64.1	62.6	18.9	43.7	1.5	1.2	.3
South Carolina	227.5	227.5	110.1	117.4	–	–	–
South Dakota	143.4	143.4	49.3	94.1	–	–	–
Tennessee	431.9	431.9	109.7	322.2	–	–	–
Texas	1,710.6	1,673.1	371.7	1,301.5	37.4	2.0	35.4
Utah	204.7	204.7	50.0	154.6	–	–	–
Vermont	53.4	53.4	25.0	28.4	–	–	–
Virginia	738.8	717.0	254.9	462.1	21.8	10.4	11.5
Washington	560.7	458.4	79.1	379.3	102.3	64.6	37.7
West Virginia	507.7	502.5	147.5	355.0	5.3	5.3	–
Wisconsin	308.4	308.4	108.5	199.9	–	–	–
Wyoming	167.7	167.7	21.8	145.9	–	–	–

[a] Includes streets, highways, and structures necessary for their use; snow and ice removal.
[b] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

209. State Direct Expenditures for Public Welfare by State

Fiscal Year 1981

(Millions)

State	Total	Cash assistance payments			Vendor payments	State welfare institutions	Other
		Total	Categorical assistance programs[a]	Other			
Total	$38,580.3	$8,378.5	$7,579.3	$799.2	$22,531.8	$248.7	$7,421.3
Alabama	519.4	137.8	137.8	–	296.6	–	85.0
Alaska	152.1	41.4	40.3	1.1	50.7	10.5	49.4
Arizona	177.4	46.7	46.7	–	9.5	2.0	119.2
Arkansas	358.2	58.8	50.1	8.7	229.4	–	69.9
California	4,494.3	–	–	–	3,840.7	22.9	630.7
Colorado	253.3	–	–	–	212.8	4.2	36.3
Connecticut	671.1	215.7	214.3	1.4	362.5	13.0	79.9
Delaware	104.6	36.1	33.1	3.1	28.9	11.6	27.9
Florida	891.4	211.7	211.7	(b)	468.7	–	211.0
Georgia	880.7	151.1	151.1	(b)	559.8	–	169.7
Hawaii	271.2	119.3	98.0	21.3	108.8	–	43.0
Idaho	115.3	27.2	27.2	–	49.4	1.5	37.2
Illinois	2,707.8	1,009.4	783.9	225.5	1,321.8	9.7	366.9
Indiana	511.3	4.5	4.5	(b)	405.2	15.2	86.3
Iowa	526.7	142.6	132.6	9.9	271.4	14.8	98.0
Kansas	426.5	119.9	100.4	19.5	207.9	2.2	96.4
Kentucky	720.6	187.3	187.3	–	373.2	–	160.1
Louisiana	771.7	145.1	141.8	3.3	388.6	–	238.0
Maine	301.6	60.0	59.6	.5	175.8	.3	65.4
Maryland	896.3	248.6	248.6	–	446.0	–	201.6
Massachusetts	1,951.1	556.7	504.7	52.0	972.1	17.1	405.2
Michigan	2,649.8	1,042.4	1,040.6	1.8	1,054.6	10.8	542.0
Minnesota	695.5	6.9	–	6.9	645.6	7.6	35.5
Mississippi	413.9	61.4	61.4	–	267.7	–	84.8
Missouri	794.7	210.3	202.5	7.8	423.9	2.2	158.4
Montana	114.6	23.7	21.6	2.0	69.8	2.9	18.3
Nebraska	191.5	44.3	43.4	.9	121.2	11.7	14.2
Nevada	93.0	12.4	12.2	.1	56.6	1.4	22.6
New Hampshire	148.1	33.2	33.2	–	68.7	3.0	43.2
New Jersey	1,013.1	–	–	–	782.4	9.7	220.9
New Mexico	192.1	47.3	47.2	.2	74.3	3.7	66.8
New York	1,883.7	–	–	–	1,413.4	3.4	466.9
North Carolina	689.5	189.3	164.6	24.8	409.1	.2	90.9
North Dakota	101.5	15.6	15.6	–	61.0	1.2	23.8
Ohio	1,748.3	590.5	590.5	–	978.6	8.5	170.8
Oklahoma	619.9	139.4	138.9	.5	324.3	13.6	142.5
Oregon	476.0	159.6	137.4	22.2	164.0	–	152.5
Pennsylvania	2,696.8	1,148.5	795.5	353.0	976.5	6.9	565.0
Rhode Island	308.1	74.4	74.4	–	167.3	5.0	61.4
South Carolina	437.3	77.8	77.3	.5	247.6	–	111.9
South Dakota	111.0	35.9	35.9	–	51.4	1.7	22.0
Tennessee	648.7	88.1	88.1	(b)	422.8	–	137.8
Texas	1,688.2	268.8	268.8	–	1,017.2	4.3	397.9
Utah	226.2	55.5	52.2	3.3	105.4	–	65.2
Vermont	112.8	35.8	35.7	(b)	38.6	1.6	36.8
Virginia	639.5	176.2	176.2	–	420.2	–	43.2
Washington	928.0	256.5	229.3	27.2	409.3	8.4	253.7
West Virginia	264.6	55.7	54.6	1.1	116.0	1.3	91.6
Wisconsin	943.1	–	–	–	841.9	11.2	90.0
Wyoming	48.0	8.8	8.3	.5	22.4	3.3	13.7

[a] Includes Aid to Families with Dependent Children and supplemental security income in those states with state-administered payments.

[b] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

210. State Direct Expenditures for Hospitals by State[a]

Fiscal Year 1981

(Millions)

		State hospitals and institutions for the handicapped					
			Current operation				
State	Total	Total own institutions	Total	Mental institutions	Other[a]	Capital outlay	Other hospitals[b]
Total	$12,696.7	$12,360.0	$11,535.6	$7,212.6	$4,323.0	$824.4	$336.7
Alabama	262.3	262.1	250.9	102.5	148.5	11.2	.2
Alaska	13.5	13.4	13.4	13.4	—	([c])	.1
Arizona	94.8	88.9	84.0	35.7	48.3	4.8	5.9
Arkansas	86.6	84.7	80.9	55.9	25.1	3.8	1.9
California	1,112.9	1,112.9	1,038.8	521.2	517.7	74.0	—
Colorado	151.1	136.2	134.0	68.4	65.6	2.2	14.9
Connecticut	236.3	235.8	228.4	172.1	56.3	7.4	.5
Delaware	35.5	35.5	32.2	28.0	4.2	3.2	—
Florida	309.8	276.0	256.7	252.4	4.3	19.3	33.8
Georgia	250.5	250.5	241.1	185.9	55.1	9.4	—
Hawaii	67.9	67.1	62.3	12.0	50.2	4.9	.8
Idaho	18.8	18.8	18.0	18.0	—	.9	—
Illinois	450.5	434.5	409.1	326.6	82.5	25.4	16.0
Indiana	221.1	221.1	202.9	114.9	88.0	18.2	—
Iowa	209.7	209.2	179.8	78.0	101.8	29.4	.4
Kansas	149.4	149.4	136.3	76.6	59.7	13.1	—
Kentucky	160.8	160.8	144.0	55.1	88.9	16.8	—
Louisiana	384.2	384.2	372.4	117.1	255.2	11.8	—
Maine	31.9	31.9	31.1	31.1	—	.9	—
Maryland	319.8	319.8	300.4	154.6	145.8	19.5	—
Massachusetts	333.2	332.7	300.0	167.2	132.8	32.8	.4
Michigan	518.2	517.5	486.3	297.6	188.6	31.3	.7
Minnesota	272.2	268.9	252.2	116.0	136.2	16.6	3.3
Mississippi	132.2	131.7	124.8	60.5	64.2	7.0	.5
Missouri	254.8	253.6	234.7	162.3	72.4	18.9	1.2
Montana	25.1	25.1	24.6	19.8	4.8	.5	—
Nebraska	87.5	86.9	82.3	37.1	45.2	4.6	.7
Nevada	21.7	21.7	19.3	19.3	—	2.4	—
New Hampshire	37.1	37.1	35.8	35.8	—	1.3	—
New Jersey	540.0	435.8	376.9	287.9	89.0	58.9	104.2
New Mexico	88.3	88.3	79.0	24.4	54.7	9.3	—
New York	1,584.8	1,575.3	1,500.5	1,282.8	217.8	74.8	9.5
North Carolina	320.6	320.6	303.0	199.8	103.2	17.6	—
North Dakota	38.3	38.3	34.4	23.6	10.8	4.0	—
Ohio	557.2	557.2	504.2	270.9	233.3	53.0	—
Oklahoma	182.0	181.1	159.8	70.6	89.2	21.4	.9
Oregon	144.8	144.8	141.2	63.2	78.0	3.5	—
Pennsylvania	686.6	685.9	664.6	561.7	103.0	21.2	.8
Rhode Island	94.1	94.1	92.3	43.6	48.7	1.9	—
South Carolina	203.1	202.3	197.9	125.3	72.7	4.4	.8
South Dakota	24.3	24.3	23.7	23.7	—	.6	—
Tennessee	197.8	197.8	180.6	111.8	68.8	17.2	—
Texas	696.7	654.1	612.0	329.4	282.6	42.1	42.6
Utah	76.6	76.6	58.2	23.4	34.8	18.4	—
Vermont	22.1	20.7	19.2	19.2	—	1.4	1.4
Virginia	423.6	423.6	393.0	172.0	221.0	30.5	—
Washington	286.9	191.7	145.2	91.8	53.4	46.4	95.3
West Virginia	80.7	80.7	78.9	31.1	47.8	1.8	—
Wisconsin	178.4	178.4	174.8	103.1	71.6	3.6	—
Wyoming	20.4	20.4	19.3	18.4	.9	1.0	—

[a] Includes general hospitals, sanitariums, and hospitals and institutions for special diseases.
[b] Nongovernmental.
[c] Less than $50,000.
Source: Department of Commerce, Bureau of the Census.

203. State Direct Expenditures by Character and Payments to Other Governments by State —Continued

Fiscal Year 1981

(Millions)

State	Total	Direct						Payments to other governments
		Total direct*	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust	
Nebraska	1,558.5	1,081.6	734.6	210.2	57.0	16.1	63.7	476.9
Nevada	1,229.9	937.6	457.0	216.5	15.5	27.3	221.3	292.4
New Hampshire	951.9	808.2	585.4	73.2	37.3	56.0	56.3	143.7
New Jersey	10,280.0	6,691.5	3,928.0	819.1	113.8	332.8	1,497.9	3,588.4
New Mexico	2,038.7	1,377.6	959.5	215.8	56.4	43.6	102.3	661.0
New York	27,779.7	16,740.4	9,753.1	1,774.0	546.3	2,024.5	2,642.6	11,039.3
North Carolina	6,571.4	4,221.4	2,799.7	520.4	220.4	113.6	567.3	2,350.1
North Dakota	1,013.5	763.9	530.8	125.9	22.6	14.3	70.2	249.6
Ohio	13,268.8	9,721.3	4,568.3	1,131.5	650.1	258.5	3,112.9	3,547.5
Oklahoma	3,790.5	2,843.0	1,858.5	490.7	171.1	90.4	232.3	947.5
Oregon	3,817.4	2,917.0	1,556.1	311.7	176.3	343.7	529.2	900.4
Pennsylvania	14,094.3	10,416.2	5,589.9	611.1	1,473.4	422.1	2,319.6	3,678.1
Rhode Island	1,460.6	1,247.7	827.6	86.6	88.5	100.8	114.2	212.9
South Carolina	3,952.0	3,091.1	2,082.8	482.2	99.3	120.0	306.7	860.9
South Dakota	836.2	682.1	424.2	134.1	42.4	46.7	34.7	154.2
Tennessee	4,231.0	3,210.8	2,093.5	475.8	110.6	85.2	445.8	1,020.2
Texas	12,910.2	9,037.5	5,874.5	1,794.1	345.3	136.2	887.4	3,872.7
Utah	1,896.4	1,400.3	889.3	254.6	63.2	34.5	158.6	496.1
Vermont	724.2	622.9	425.3	51.4	46.7	40.0	59.5	101.3
Virginia	6,091.8	4,514.5	3,145.3	695.9	218.6	132.7	322.0	1,577.3
Washington	6,910.9	5,103.5	3,011.2	834.4	297.0	83.0	878.1	1,807.4
West Virginia	2,863.1	2,263.2	1,250.1	394.7	65.7	97.3	455.5	600.0
Wisconsin	6,838.4	4,012.7	2,705.3	359.1	65.5	137.4	745.5	2,825.6
Wyoming	967.9	636.8	343.9	175.5	14.9	29.7	72.9	331.0

* Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures.
Source: Department of Commerce, Bureau of the Census.

204. State Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1981

(Millions)

Year	Total	Direct						Payments to other governments
		Total direct[a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust[b]	
1902	$188	$136	$114	$2	$10	$10	–	$52
1913	388	297	218	48	17	14	–	91
1922	1,397	1,085	562	302	122	45	$54	312
1927	2,047	1,451	762	492	43	83	71	596
1932	2,829	2,028	982	786	83	114	63	801
1934	3,461	2,143	985	619	356	119	64	1,318
1936	3,862	2,445	1,192	634	416	124	79	1,417
1938	4,598	3,082	1,503	701	448	128	302	1,615
1940	5,209	3,555	1,570	737	517	130	601	1,654
1942	5,343	3,563	1,827	642	466	122	505	1,780
1944	5,161	3,319	2,134	330	527	101	226	1,842
1946	7,066	4,974	2,701	368	663	84	1,158	2,092
1948	11,181	7,897	3,837	1,456	1,499	86	1,020	3,283
1950	15,082	10,864	4,450	2,237	1,891	109	2,177	4,217
1952	15,834	10,790	5,173	2,658	1,402	144	1,413	5,044
1954	18,686	13,008	5,886	3,347	1,486	193	2,096	5,679
1956	21,686	15,148	6,758	4,564	1,531	311	1,984	6,538
1958	28,080	19,991	8,161	5,946	1,813	396	3,675	8,089
1960	31,596	22,152	9,534	6,607	2,015	536	3,461	9,443
1961	34,693	24,578	10,384	6,865	2,044	584	4,701	10,114
1962	36,402	25,495	11,290	7,214	2,118	635	4,238	10,906
1963	39,583	27,698	12,449	8,110	2,112	721	4,306	11,885
1964	42,583	29,616	13,492	8,820	2,175	765	4,364	12,968
1965	45,639	31,465	14,930	9,307	2,236	822	4,170	14,174
1966	51,123	34,195	16,855	10,193	2,301	894	3,952	16,928
1967	58,760	39,704	20,201	11,544	2,665	1,026	4,268	19,056
1968	66,254	44,304	23,379	12,210	2,960	1,128	4,626	21,950
1969	74,227	49,448	27,052	12,701	3,509	1,275	4,911	24,779
1970	85,055	56,163	30,971	13,295	4,387	1,499	6,010	28,892
1971	98,840	66,200	35,846	14,736	5,531	1,761	8,327	32,640
1972	109,255	72,496	39,790	15,286	6,337	2,135	8,950	36,759
1973	118,836	78,014	44,838	14,677	6,897	2,434	9,167	40,822
1974	132,134	86,193	50,803	15,417	6,521	2,863	10,590	45,941
1975	158,882	106,905	60,793	17,307	6,673	3,272	18,860	51,978
1976	180,926	123,069	68,175	18,009	7,290	4,140	25,455	57,858
1977	191,225	128,765	75,683	16,964	7,556	5,136	23,426	62,460
1978	203,832	136,545	86,153	16,064	8,341	5,493	20,495	67,287
1979	224,666	148,691	94,533	19,124	8,878	6,048	20,197	75,975
1980	257,812	173,308	108,131	23,325	9,818	7,053	24,981	84,504
1981	291,527	198,348	122,794	24,286	10,889	8,157	32,221	93,180

[a] Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures where applicable.

[b] Cash payments of contributory employee retirement, unemployment compensation, sickness and other cash benefit social insurance programs. Includes withdrawals of retirement contributions.

Source: Department of Commerce, Bureau of the Census.

215. State Tax Collections by Source

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1982[a]

(Millions)

Year	Total		General sales, use, or gross receipts	Motor vehicle fuel sales	Tobacco products sales	Alcoholic beverage sales and licenses	Motor vehicle and operators licenses
	Including unemployment	Excluding unemployment					
1902	([c])	$156	–	–	–	([e])	–
1913	([c])	301	–	–	–	$2[f]	$5
1922	([c])	947	–	$13	–	–	152
1927	([c])	1,608	–	259	–	–	301
1932	([c])	1,890	$7	527	$19	1	335
1934	([c])	1,979	173	565	25	81	305
1936	$2,641	2,618	364	687	44	166	360
1938	3,834	3,132	447	777	55	227	359
1940	4,157	3,313	499	839	97	255	387
1941	4,507	3,606	575	913	106	272	434
1942	4,979	3,903	632	940	130	313	431
1943	5,136	3,964	671	776	141	335	414
1944	5,390	4,071	720	684	159	324	394
1945	5,603	4,349	776	696	145	368	414
1946	5,971	4,937	899	886	198	469	439
1947	6,690	5,721	1,181	1,110	245	480	517
1948	7,802	6,743	1,478	1,259	337	499	593
1949	8,349	7,376	1,609	1,361	388	502	665
1950	8,958	7,930	1,670	1,544	414	497	755
1951	10,270	8,933	2,000	1,710	430	546	840
1952	11,295	9,857	2,229	1,870	449	519	924
1953	11,922	10,552	2,433	2,019	469	544	1,012
1954	12,352	11,089	2,540	2,218	464	542	1,098
1955	12,735	11,597	2,637	2,353	459	550	1,184
1956	14,690	13,375	3,036	2,687	515	625	1,295
1957	16,041	14,531	3,373	2,828	556	650	1,368
1958	16,412	14,919	3,507	2,919	616	647	1,415
1959	17,495	15,848	3,697	3,058	675	684	1,492
1960	20,172	18,036	4,302	3,335	923	734	1,573
1961	21,374	19,057	4,510	3,431	1,001	774	1,641
1962	23,210	20,561	5,111	3,665	1,075	740	1,667
1963	25,109	22,117	5,539	3,851	1,124	883	1,780
1964	27,289	24,243	6,084	4,059	1,196	989	1,917
1965	29,120	26,126	6,711	4,300	1,284	1,050	2,021
1966	32,420	29,380	7,873	4,627	1,541	1,120	2,236
1967	34,836	31,926	8,923	4,837	1,615	1,182	2,311
1968	38,947	36,400	10,441	5,178	1,886	1,281	2,485
1969	44,481	41,931	12,443	5,644	2,056	1,379	2,685
1970	50,486	47,962	14,177	6,283	2,308	1,540	2,728
1971	54,031	51,541	15,473	6,628	2,536	1,650	2,953
1972	62,998	59,870	17,619	7,216	2,831	1,820	3,340
1973	72,564	68,069	19,793	8,058	3,112	1,957	3,636
1974	79,336	74,207	22,612	8,207	3,250	2,051	3,755
1975	85,290	80,155	24,780	8,255	3,286	2,110	3,941
1976	95,422	89,256	27,333	8,660	3,462	2,211	4,356
1977	109,608	101,085	30,896	9,088	3,500	2,297	4,587
1978	123,036	113,142	35,229	9,501	3,653	2,454	4,825
1979	136,881	125,120	39,505	9,980	3,640	2,580	5,155
1980	149,584	136,913	43,168	9,722	3,738	2,657	5,325
1981	167,228	149,739	46,412	9,734	3,893	2,826	5,695
1982	n.a.	162,659	50,343	10,437	3,958	2,937	6,051

---

[a] In 1945, 1943, and prior to 1942, includes all local shares of state-imposed taxes.
[b] In several states, individual and corporation income taxes are not separable.
[c] Unemployment tax not levied prior to 1936.

(Continued)

215. State Tax Collections by Source—Continued

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1982

(Millions)

Income[b]								
Total	Individual	Corporation	Property	Death and gift	Severance	Unemployment[f]	Other[d]	Year
–	–	–	$82	([e])	–	–	$74	1902
–	–	–	140	([e])	–	–	154	1913
$101	$43	$58	348	$66	–	–	267	1922
162	70	92	370	106	–	–	410	1927
153	74	79	328	148	$19	–	353	1932
129	80	49	273	93	21	–	314	1934
266	153	113	228	117	34	$23	354	1936
383	218	165	244	142	58	702	440	1938
361	206	155	260	113	53	844	449	1940
422	225	197	268	118	53	901	445	1941
518	249	269	264	110	62	1,076	502	1942
633	293	340	259	109	75	1,172	547	1943
762	316	446	243	110	71	1,319	605	1944
810	357	453	276	136	83	1,254	643	1945
831	389	442	249	141	90	1,034	737	1946
869	418	451	261	165	94	969	799	1947
1,084	499	585	276	179	131	1,059	905	1948
1,234	593	641	276	176	201	973	963	1949
1,310	724	586	307	168	211	1,028	1,053	1950
1,492	805	687	346	196	222	1,337	1,151	1951
1,751	913	838	370	211	272	1,438	1,262	1952
1,779	969	810	365	222	286	1,370	1,423	1953
1,776	1,004	772	391	247	312	1,263	1,502	1954
1,831	1,094	737	412	249	306	1,138	1,616	1955
2,264	1,374	890	467	310	361	1,315	1,815	1956
2,547	1,563	984	479	338	388	1,510	2,003	1957
2,562	1,544	1,018	533	351	370	1,493	1,998	1958
2,765	1,764	1,001	566	347	394	1,647	2,171	1959
3,389	2,209	1,180	607	420	420	2,136	2,333	1960
3,621	2,355	1,266	631	501	451	2,317	2,496	1961
4,036	2,728	1,308	640	516	451	2,649	2,660	1962
4,461	2,956	1,505	688	595	468	2,992	2,728	1963
5,110	3,415	1,695	722	658	489	3,046	3,019	1964
5,586	3,657	1,929	766	731	503	2,994	3,171	1965
6,326	4,288	2,038	834	808	545	3,040	3,463	1966
7,136	4,909	2,227	862	795	577	2,910	3,688	1967
8,749	6,231	2,518	912	872	618	2,547	3,977	1968
10,707	7,527	3,180	981	996	630	2,550	4,410	1969
12,921	9,183	3,738	1,092	996	686	2,524	5,231	1970
13,577	10,153	3,424	1,126	1,104	733	2,490	5,761	1971
17,412	12,996	4,416	1,257	1,294	758	3,128	6,323	1972
21,012	15,587	5,425	1,312	1,431	850	4,495	6,908	1973
23,093	17,078	6,015	1,301	1,425	1,255	5,129	7,258	1974
25,461	18,819	6,642	1,451	1,418	1,741	5,135	7,712	1975
28,721	21,448	7,273	2,118	1,513	2,029	6,166	8,853	1976
34,667	25,493	9,174	2,260	1,805	2,168	8,523	9,817	1977
39,806	29,088	10,717	2,357	1,837	2,493	9,894	10,988	1978
44,907	32,780	12,128	2,490	1,973	2,893	11,761	11,996	1979
50,410	37,089	13,321	2,892	2,035	4,167	12,671	12,799	1980
55,038	40,895	14,143	2,949	2,229	6,379	17,489	14,584	1981
59,715	45,709	14,006	3,113	2,350	7,830	n.a.	15,925	1982

[d] Includes taxes on insurance, public utilities, pari-mutuels, corporation licenses, hunting and fishing licenses, documents and stock transfers, other, and unseparable.

[e] Unseparable, included in "Other."

[f] Licenses included in "Other."

Source: Department of Commerce, Bureau of the Census.

211. Federal Aid Received by the States by Function[a]

Selected Fiscal Years 1902-1981

(Millions)

Year	Total	Public welfare	Highways	Education[b]	Employment security administration	Health and hospitals[c]	Natural resources[d]	Airports[d]	General revenue sharing	All other
1902	$3	$1	–	$1	–	–	–	–	–	$1
1913	6	1	–	3	–	–	–	–	–	2
1922	99	1	$79	10	–	–	–	–	–	9
1927	107	1	81	11	–	–	–	–	–	14
1932	222	1	191	12	–	–	–	–	–	18
1942	802	369	169	137	57	–	–	–	–	69
1946	802	432	66	99	63	–	–	–	–	140
1948	1,643	731	303	320	152	–	–	–	–	137
1950	2,275	1,107	438	345	168	$95	–	–	–	122
1952	2,329	1,149	413	293	187	114	–	–	–	174
1954	2,668	1,426	542	277	198	88	–	–	–	137
1956	3,027	1,452	739	344	219	90	–	–	–	183
1958	4,461	1,793	1,496	492	280	114	–	–	–	286
1960	6,382	2,048	2,883	727	319	132	–	–	–	274
1961	6,412	2,164	2,613	824	380	148	–	–	–	284
1962	7,108	2,449	2,746	985	423	158	–	–	–	346
1963	7,832	2,707	3,024	917	409	185	$145	$17	–	427
1964	9,046	2,977	3,652	1,152	437	209	154	24	–	441
1965	9,874	3,133	3,987	1,393	457	222	172	28	–	480
1966	11,743	3,573	3,972	2,654	506	270	205	20	–	542
1967	13,616	4,353	4,033	3,500	553	314	235	23	–	604
1968	15,228	5,240	4,198	3,891	619	382	262	27	–	609
1969	16,907	6,477	3,201	4,121	681	427	284	41	–	675
1970	19,252	7,818	4,431	4,554	769	508	309	38	–	826
1971	22,754	9,553	4,814	5,468	959	532	350	34	–	1,044
1972	26,791	12,289	4,871	5,984	1,148	601	393	32	–	1,473
1973	31,361	13,653	4,648	6,430	1,276	608	437	72	$2,272	1,965
1974	31,632	13,320	4,503	6,720	1,295	738	472	101	2,045	2,438
1975	36,148	14,247	5,260	7,879	1,521	1,102	599	121	2,066	3,352
1976	42,013	16,867	6,262	8,661	1,658	1,235	642	96	2,102	4,489
1977	45,890	18,723	6,363	9,035	1,833	1,532	637	70	2,217	5,480
1978	50,300	20,007	6,301	9,819	1,887	1,833	703	149	2,255	7,245
1979	54,548	22,313	7,015	10,710	1,928	1,988	784	135	2,261	7,415
1980	61,892	24,681	8,860	12,765	2,050	2,309	851	150	2,278	7,948
1981	67,868	28,892	9,369	14,100	2,362	2,601	986	130	1,118	8,310

[a] Excludes value of any aid in kind rather than cash, such as free transfers of surplus property or of commodities.

[b] Includes aid for training of defense workers, 1942-1944; from 1954 to 1962, includes Federal reimbursement for atomic research by state universities, previously classified as "All other"; from 1963, atomic research is again included in "All other."

[c] Included in "All other" for 1902-1948.

[d] Prior to 1963 included in "All other."

Source: Department of Commerce, Bureau of the Census.

212. Total State Revenue by Source and State

Fiscal Year 1981

(Millions)

State	Total	From own sources						Intergovernmental	
		Total own sources[a]	General revenue			Liquor stores[c]	Insurance trust	From Federal	From local
			Total	Taxes[b]	Charges and miscellaneous				
Total	$310,828.0	$240,042.3	$187,373.4	$149,737.9	$37,635.5	$2,804.8	$48,040.8	$67,867.8	$2,917.9
Alabama	5,105.4	3,744.5	3,190.0	2,148.4	1,041.6	117.7	436.8	1,238.7	122.2
Alaska	5,133.6	4,738.4	4,471.8	2,316.8	2,155.0	—	266.6	394.0	1.2
Arizona	3,404.7	2,825.0	2,196.2	1,785.8	410.4	—	621.6	558.9	20.8
Arkansas	2,528.7	1,741.1	1,440.2	1,188.9	251.3	—	300.9	780.2	7.4
California	39,552.2	30,930.9	24,001.8	20,504.8	3,497.0	—	6,904.2	8,411.9	209.4
Colorado	3,500.5	2,646.0	2,049.2	1,445.8	603.4	—	596.8	843.8	10.7
Connecticut	3,872.9	3,042.0	2,618.6	2,071.9	546.7	—	409.0	826.6	4.3
Delaware	1,123.5	886.6	761.0	550.9	210.1	—	122.1	233.9	3.0
Florida	9,028.7	7,057.3	6,092.0	5,314.4	777.6	—	958.6	1,916.5	54.9
Georgia	5,847.5	4,233.3	3,504.0	3,019.8	484.2	—	729.3	1,601.6	12.6
Hawaii	2,085.0	1,694.4	1,440.5	1,088.3	352.2	—	253.9	385.1	5.5
Idaho	1,223.9	918.2	683.1	536.7	146.4	39.3	195.8	303.8	1.9
Illinois	14,250.2	10,966.8	8,608.1	7,322.6	1,285.5	—	2,358.7	3,180.6	102.8
Indiana	5,488.1	4,246.5	3,638.5	2,808.8	829.7	—	608.0	1,228.6	13.0
Iowa	3,669.9	2,834.4	2,292.2	1,835.8	456.4	134.9	407.4	798.1	37.4
Kansas	2,715.3	2,072.1	1,731.0	1,392.3	338.7	—	341.1	628.0	15.2
Kentucky	4,618.1	3,413.0	2,826.2	2,276.2	550.0	—	586.8	1,192.2	12.9
Louisiana	5,895.2	4,525.9	3,983.0	2,804.6	1,178.4	—	542.9	1,367.2	2.1
Maine	1,504.2	1,043.2	842.0	674.3	167.7	42.9	158.2	441.8	19.2
Maryland	5,890.8	4,522.0	3,890.7	2,956.1	934.6	—	590.2	1,340.9	27.9
Massachusetts	7,676.3	5,575.8	5,151.0	4,335.6	815.4	—	422.6	1,888.1	212.4
Michigan	15,034.8	11,873.5	7,908.2	6,177.0	1,731.2	417.6	3,547.7	2,927.9	233.4
Minnesota	6,729.2	5,228.7	4,171.4	3,373.7	797.7	—	1,057.3	1,435.6	64.9
Mississippi	3,053.0	2,143.7	1,728.1	1,396.7	331.4	105.0	310.5	887.5	21.8
Missouri	4,434.7	3,246.6	2,605.8	2,142.9	452.9	—	640.7	1,175.7	12.4
Montana	1,269.3	887.8	672.0	465.0	207.0	41.9	174.0	376.2	5.3

(Continued)

212. Total State Revenue by Source and State—Continued

Fiscal Year 1981

(Millions)

State	Total	From own sources							Intergovernmental	
		Total own sources[a]	General revenue			Liquor stores[c]	Insurance trust		From Federal	From local
			Total	Taxes[b]	Charges and miscellaneous					
Nebraska	1,582.5	1,162.3	1,068.2	804.0	264.2	–	94.0		392.8	27.4
Nevada	1,324.4	1,062.6	627.3	515.3	112.0	–	408.2		257.4	4.4
New Hampshire	943.9	675.3	442.0	268.8	173.2	142.2	91.1		252.0	16.6
New Jersey	10,269.1	8,352.6	6,247.0	5,029.4	1,217.6	–	2,023.9		1,811.6	104.9
New Mexico	2,686.9	2,206.7	1,996.8	1,179.3	817.5	–	210.0		465.2	15.0
New York	30,002.8	22,491.2	16,027.3	13,918.2	2,109.1	–	5,183.2		6,667.3	844.3
North Carolina	6,720.5	5,026.2	4,097.5	3,431.0	666.5	–	928.8		1,587.1	107.2
North Dakota	1,204.5	943.4	819.0	450.8	368.2	–	124.4		243.4	17.7
Ohio	14,240.7	11,672.7	6,728.7	5,240.8	1,487.9	350.8	4,593.1		2,469.3	98.7
Oklahoma	4,093.6	3,253.2	2,896.5	2,232.3	664.2	–	275.4		815.0	25.4
Oregon	4,423.3	3,479.9	2,395.3	1,608.4	786.9	154.8	929.7		919.5	23.9
Pennsylvania	15,348.5	12,207.1	8,861.3	7,597.0	1,264.3	570.8	2,774.9		3,063.8	77.6
Rhode Island	1,535.4	1,144.5	910.8	608.0	302.8	–	227.1		385.8	5.1
South Carolina	3,948.4	3,001.0	2,288.6	1,825.9	462.7	–	466.8		911.5	35.9
South Dakota	805.1	533.0	461.6	297.8	163.8	–	71.3		264.8	7.3
Tennessee	4,271.2	2,916.5	2,432.5	1,958.4	474.1	–	484.0		1,322.4	32.3
Texas	15,252.3	12,074.6	10,621.5	8,173.8	2,447.7	–	1,453.1		3,150.1	27.6
Utah	2,053.4	1,513.0	1,139.4	849.1	290.3	60.2	313.4		531.3	9.1
Vermont	795.0	532.7	425.2	294.2	131.0	29.9	77.5		259.1	3.2
Virginia	6,484.4	4,903.7	4,030.3	3,027.3	1,003.0	237.8	635.6		1,523.0	57.7
Washington	6,916.3	5,278.1	3,709.5	3,125.8	583.7	237.1	1,331.6		1,541.1	97.1
West Virginia	2,931.1	2,166.9	1,555.3	1,269.7	285.6	87.8	523.9		760.5	3.7
Wisconsin	7,200.7	5,544.3	4,380.1	3,629.5	750.6	–	1,164.3		1,617.0	39.4
Wyoming	1,158.2	863.1	715.1	469.1	246.0	34.2	113.8		293.5	1.6

---

[a] Includes utility revenues of $1,823.1 million for 14 states, not shown separately.

[b] Excludes unemployment compensation taxes included in insurance trust revenue, shown separately in Table 245.

[c] Represents sales revenues, not net profits.

Source: Department of Commerce, Bureau of the Census.

213. Total State Revenue by Source

Selected Fiscal Years 1902-1981

(Millions, except per capita)

Year	Total	From own sources						Intergovernmental		Per capita[a]	
		Total own sources[b]	General revenue			Insurance trust[d]	Liquor stores[e]	From Federal	From local	Total	Taxes
			Total	Taxes[c]	Charges and miscellaneous						
1902	$192	$183	$181	$156	$25	–	$2	$3	$6	$2.46	$2.00
1913	376	360	360	301	59	–	–	6	10	3.92	3.14
1922	1,360	1,234	1,128	947	181	$106	–	99	27	12.49	8.70
1927	2,152	1,994	1,857	1,608	249	137	–	107	51	18.28	13.66
1932	2,541	2,274	2,156	1,890	266	118	–	222	45	20.50	15.25
1942	6,870	6,012	4,274	3,903	370	1,366	373	802	56	51.67	29.36
1952	16,815	14,330	10,944	9,857	1,087	2,462	924	2,329	156	108.87	63.82
1954	18,834	15,951	12,417	11,089	1,328	2,560	974	2,668	215	117.96	69.45
1956	22,199	18,903	15,093	13,375	1,718	2,791	1,019	3,027	269	133.78	80.60
1958	26,191	21,427	17,008	14,919	2,089	3,361	1,058	4,461	302	152.24	86.72
1960	32,838	26,094	20,618	18,036	2,583	4,347	1,128	6,382	363	184.52	101.35
1962	37,595	30,115	23,677	20,561	3,116	5,304	1,134	7,108	373	204.53	111.86
1964	45,167	35,703	28,184	24,243	3,942	6,324	1,195	9,046	417	238.50	128.01
1966	55,246	43,000	34,511	29,380	5,131	7,128	1,361	11,743	503	284.52	151.31
1968	68,460	52,525	43,197	36,400	6,797	7,771	1,557	15,228	707	345.37	183.63
1970	88,939	68,691	57,507	47,962	9,545	9,437	1,748	19,252	995	440.38	237.48
1971	97,233	73,424	61,290	51,541	9,749	10,320	1,814	22,754	1,054	475.69	252.15
1972	112,344	84,362	70,651	59,870	10,780	11,806	1,905	26,791	1,191	543.65	289.72
1973	129,808	97,108	80,432	68,069	12,363	14,690	1,985	31,361	1,339	622.89	326.63
1974	140,815	107,645	89,157	74,207	14,950	16,439	2,049	31,632	1,538	670.66	353.43
1975	157,033	119,206	96,784	80,155	16,629	20,293	2,129	36,148	1,680	742.37	378.93
1976	183,821	139,104	107,401	89,256	18,145	29,508	2,196	42,013	2,704	861.97	418.54
1977	204,426	155,799	120,499	101,085	19,414	32,365	2,244	45,890	2,737	951.28	470.39
1978	225,011	171,550	135,638	113,261	22,377	32,562	2,388	50,200	3,261	1,038.29	522.63
1979	247,059	189,972	150,961	124,963	25,998	35,370	2,504	54,548	2,539	1,125.85	569.46
1980	276,962	212,636	169,265	137,075	32,190	39,301	2,765	61,892	2,434	1,226.21	606.88
1981	310,828	240,042	187,374	149,738	37,636	48,041	2,805	67,868	2,918	1,375.90	662.82

[a] Based on population, excluding armed forces overseas and District of Columbia, January 1, each year.

[b] Includes utility revenues of $692 million in 1977, $962 million in 1978, $1,137 million in 1979, $1,304 million in 1980, and $1,823 million in 1981, not shown separately. Prior to 1977, utility revenues included in charges and miscellaneous general revenue.

[c] Excludes unemployment compensation taxes included in insurance trust revenue and shown in Table 215.

[d] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and similar social insurance programs.

[e] Gross receipts from the sale of liquor and associated products in state alcoholic beverage monopoly systems.

Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

214. Percentage Distribution of State Tax Collections by Source

Selected Fiscal Years 1902-1982

Year	Total tax collections	General sales, use, or gross receipts	Motor vehicle fuels sales	Tobacco products sales	Alcoholic beverage sales and licenses	Motor vehicle and operators' licenses	Income			Property	Death and gift	Severance	Other
							Total	Individual	Corporation				
1902	100.0	–	–	–	(a)	–	–	–	–	52.6	(a)	–	47.4
1913	100.0	–	–	–	.7[b]	1.7	–	–	–	46.5	(a)	–	51.2
1922	100.0	–	1.4	–	–	16.0	10.7	4.5	6.1	36.7	7.0	–	28.2
1927	100.0	–	16.1	–	–	18.7	10.1	4.4	5.7	23.0	6.6	–	25.5
1932	100.0	.4	27.9	1.0	.1	17.7	8.1	3.9	4.2	17.4	7.8	1.0	18.7
1934	100.0	8.7	28.5	1.3	4.1	15.4	6.5	4.0	2.5	13.8	4.7	1.1	15.9
1936	100.0	13.9	26.2	1.7	6.3	13.8	10.2	5.8	4.3	8.7	4.5	1.3	13.5
1938	100.0	14.3	24.8	1.8	7.2	11.5	12.2	7.0	5.3	7.8	4.5	1.9	14.0
1940	100.0	15.1	25.3	2.9	7.7	11.7	10.9	6.2	4.7	7.8	3.4	1.6	13.6
1942	100.0	16.2	24.1	3.3	8.0	11.0	13.3	6.4	6.9	6.8	2.8	1.6	12.9
1944	100.0	17.7	16.8	3.9	8.0	9.7	18.7	7.8	11.0	6.0	2.7	1.7	14.9
1946	100.0	18.2	17.9	4.0	9.5	8.9	16.8	7.9	9.0	5.0	2.9	1.8	14.9
1948	100.0	21.9	18.7	5.0	7.4	8.8	16.1	7.4	8.7	4.1	2.7	1.9	13.4
1950	100.0	21.1	19.5	5.2	6.3	9.5	16.5	9.1	7.4	3.9	2.1	2.7	13.3
1952	100.0	22.6	19.0	4.6	5.3	9.4	17.8	9.3	8.5	3.8	2.1	2.8	12.8
1954	100.0	22.9	20.0	4.2	4.9	9.9	16.0	9.1	7.0	3.5	2.2	2.8	13.5
1956	100.0	22.7	20.1	3.8	4.7	9.7	16.9	10.3	6.7	3.5	2.3	2.7	13.6
1958	100.0	23.5	19.6	4.1	4.3	9.5	17.2	10.3	6.8	3.6	2.4	2.5	13.4
1960	100.0	23.8	18.5	5.1	4.1	8.7	18.8	12.2	6.5	3.4	2.3	2.3	12.9
1962	100.0	24.9	17.8	5.2	3.6	8.1	19.6	13.3	6.4	3.1	2.5	2.2	12.9
1964	100.0	25.1	16.7	4.9	4.1	7.9	21.1	14.1	7.0	3.0	2.7	2.0	12.5
1966	100.0	26.8	15.7	5.2	3.8	7.6	21.5	14.6	6.9	2.8	2.8	1.9	11.8
1968	100.0	28.7	14.2	5.2	3.5	6.8	24.0	17.1	6.9	2.5	2.4	1.7	10.9
1970	100.0	29.6	13.1	4.8	3.2	5.7	26.9	19.1	7.8	2.3	2.1	1.4	10.9
1971	100.0	30.0	12.9	4.9	3.2	5.7	26.3	19.7	6.6	2.2	2.1	1.4	11.2
1972	100.0	29.4	12.1	4.7	3.0	5.6	29.1	21.7	7.4	2.1	2.2	1.3	10.6
1973	100.0	29.1	11.8	4.6	2.9	5.3	30.9	22.9	8.0	1.9	2.1	1.2	10.2
1974	100.0	30.5	11.1	4.4	2.8	5.1	31.1	23.0	8.1	1.8	1.9	1.7	9.8
1975	100.0	30.9	10.3	4.1	2.6	4.9	31.8	23.5	8.3	1.8	1.8	2.2	9.6
1976	100.0	30.6	9.7	3.9	2.5	4.9	32.2	24.0	8.2	2.4	1.7	2.3	9.9
1977	100.0	30.6	9.0	3.5	2.3	4.5	34.3	25.2	9.1	2.2	1.8	2.1	9.7
1978	100.0	31.1	8.4	3.2	2.2	4.3	35.2	25.7	9.5	2.1	1.6	2.2	9.7
1979	100.0	31.6	8.0	2.9	2.1	4.1	35.9	26.2	9.7	2.0	1.6	2.3	9.6
1980	100.0	31.5	7.1	2.7	1.9	3.9	36.8	27.1	9.7	2.1	1.5	3.0	9.3
1981	100.0	31.0	6.5	2.6	1.9	3.8	36.8	27.3	9.4	2.0	1.5	4.3	9.7
1982	100.0	31.0	6.4	2.4	1.8	3.7	36.7	28.1	8.6	1.9	1.4	4.8	9.8

[a] Unallocable, included in "Other."
[b] License taxes included in "Other."
Source: Computed by Tax Foundation from data in Table 215.

216. State Tax Collections by Source and State

Excluding Unemployment Tax Collections

Fiscal Year 1982[a]

(Thousands)

State	Total	General sales, use, or gross receipts	Selective sales and gross receipts[b]	Licenses	Individual income[c]	Corporation net income	Property	Death and gift	Severance	Other taxes
Total	$162,659,076	$50,342,651	$28,457,576	$10,099,095	$45,708,770	$14,006,175	$3,112,771	$2,350,092	$7,829,693	$752,253
Alabama	2,195,831	629,453	712,044	125,905	480,969	123,218	45,681	9,630	63,470	5,461
Alaska	2,539,193	–	65,216	54,217	1,488	703,663	142,719	335	1,571,553	2
Arizona	1,856,009	800,921	235,790	123,698	438,985	114,759	129,897	11,959	–	–
Arkansas	1,263,746	419,378	260,952	96,098	353,733	91,706	5,066	4,390	29,753	2,670
California	21,818,694	7,720,805	1,951,237	837,026	7,467,709	2,643,946	708,395	461,665	27,911	–
Colorado	1,690,034	612,900	260,467	105,900	548,944	91,400	4,967	12,979	49,184	3,293
Connecticut	2,339,524	1,004,164	643,261	125,348	137,726	349,283	12	79,206	–	524
Delaware	594,817	–	86,910	166,882	286,069	36,138	–	8,234	–	10,584
Florida	5,555,936	2,783,889	1,405,682	399,933	–	383,827	109,512	76,474	157,633	238,986
Georgia	3,281,065	1,088,279	609,279	100,220	1,182,783	267,683	12,941	12,795	–	7,085
Hawaii	1,066,225	576,927	139,608	16,929	283,000	43,202	–	5,106	–	1,453
Idaho	578,613	146,206	93,367	67,160	220,073	45,602	207	3,481	2,517	–
Illinois	7,429,268	2,333,153	1,395,329	469,299	2,222,143	714,196	133,356	158,245	–	3,547
Indiana	3,063,657	1,510,453	462,430	147,250	748,769	125,845	26,083	41,047	1,780	–
Iowa	1,996,971	523,397	330,451	193,276	720,883	147,115	–	79,842	–	2,007
Kansas	1,442,737	470,762	225,041	107,825	459,822	122,549	24,170	31,555	1,013	–
Kentucky	2,491,052	682,432	451,903	105,628	600,823	166,815	196,167	29,606	256,838	840
Louisiana	3,127,229	926,912	494,917	184,010	220,134	291,953	–	27,157	982,146	–
Maine	730,979	248,943	145,697	58,118	209,585	36,090	14,483	17,074	–	989
Maryland	3,193,087	797,397	605,649	119,532	1,354,613	148,857	112,198	23,614	–	31,227
Massachusetts	4,803,664	917,362	689,225	162,476	2,324,052	598,283	419	99,355	–	12,492
Michigan	6,307,161	1,843,651	773,206	316,622	2,126,630	952,280	155,167	58,002	81,603	–
Minnesota	3,799,371	875,008	653,223	231,721	1,549,121	325,295	3,853	24,568	118,609	17,793
Mississippi	1,462,293	767,072	213,497	113,501	168,471	70,987	5,166	6,587	117,012	–
Missouri	2,313,057	839,003	350,279	197,627	760,711	123,072	5,528	36,291	30	516
Montana	529,144	–	102,803	46,155	143,804	44,630	33,980	7,680	149,361	731
Nebraska	860,527	288,517	202,565	73,623	226,560	48,498	3,025	10,360	6,010	1,369
Nevada	745,460	375,973	261,619	84,173	–	–	23,695	–	–	–
New Hampshire	325,515	–	152,676	55,852	15,076	79,808	7,415	9,479	45	5,164
New Jersey	5,577,236	1,379,206	1,485,497	479,955	1,305,567	724,869	58,643	126,763	–	16,736
New Mexico	1,227,798	533,809	164,869	60,804	15,518	60,265	11,029	3,702	377,802	–
New York	15,438,003	3,196,779	2,035,342	533,706	8,034,066	1,342,051	–	145,976	–	150,083
North Carolina	3,790,035	779,512	893,620	286,649	1,449,370	277,460	56,871	45,336	1,217	–

(Continued)

217. Percentage Distribution of State Tax Collections by Source and State

Excluding Unemployment Tax Collections

Fiscal Year 1982

State	Total	General sales	Selective sales and gross receipts	Licenses	Income	Property	Other
Total	100.0	30.9	17.5	6.2	36.7	1.9	6.8
Alabama	100.0	28.7	32.4	5.7	27.5	2.1	3.6
Alaska	100.0	–	2.6	2.1	27.8	5.6	61.9
Arizona	100.0	43.2	12.7	6.7	29.9	7.0	.5
Arkansas	100.0	33.2	20.6	7.6	35.3	.4	2.9
California	100.0	35.4	8.9	3.8	46.3	3.2	2.4
Colorado	100.0	36.3	15.4	6.3	37.8	.3	3.9
Connecticut	100.0	42.9	27.5	5.4	20.7	(a)	3.5
Delaware	100.0	–	14.6	28.1	54.2	–	3.1
Florida	100.0	50.1	25.3	7.2	6.9	2.0	8.5
Georgia	100.0	33.2	18.6	3.1	44.2	.4	.5
Hawaii	100.0	54.1	13.1	1.6	30.6	–	.6
Idaho	100.0	25.3	16.1	11.6	45.9	(a)	1.1
Illinois	100.0	31.4	18.8	6.3	39.5	1.8	2.2
Indiana	100.0	49.3	15.1	4.8	28.5	.9	1.4
Iowa	100.0	26.2	16.5	9.7	43.5	–	4.1
Kansas	100.0	32.6	15.6	7.5	40.4	1.7	2.2
Kentucky	100.0	27.4	18.1	4.2	30.8	7.9	11.6
Louisiana	100.0	29.6	15.8	5.9	16.3	–	32.4
Maine	100.0	34.1	19.9	8.0	33.6	2.0	2.4
Maryland	100.0	25.0	19.0	3.7	47.1	3.5	1.7
Massachusetts	100.0	19.1	14.3	3.4	60.8	(a)	2.4
Michigan	100.0	29.2	12.3	5.0	48.8	2.5	2.2
Minnesota	100.0	23.0	17.2	6.1	49.4	.1	4.2
Mississippi	100.0	52.5	14.6	7.8	16.4	.4	8.3
Missouri	100.0	36.3	15.1	8.5	38.2	.2	1.7
Montana	100.0	–	19.4	8.7	35.6	6.4	29.9
Nebraska	100.0	33.5	23.5	8.6	31.9	.4	2.1
Nevada	100.0	50.4	35.1	11.3	–	3.2	–
New Hampshire	100.0	–	46.9	17.2	29.1	2.3	4.5
New Jersey	100.0	24.7	26.6	8.6	36.4	1.1	2.6
New Mexico	100.0	43.5	13.4	5.0	6.2	.9	31.0
New York	100.0	20.7	13.2	3.5	60.7	–	1.9
North Carolina	100.0	20.6	23.6	7.6	45.5	1.5	1.2
North Dakota	100.0	27.6	13.6	9.1	13.7	.4	35.6
Ohio	100.0	31.3	25.6	8.7	30.8	2.7	.9
Oklahoma	100.0	17.8	15.7	8.5	28.7	–	29.3
Oregon	100.0	–	12.3	11.2	70.4	(a)	6.1
Pennsylvania	100.0	27.2	22.4	10.6	34.9	1.3	3.6
Rhode Island	100.0	29.6	24.6	3.5	39.7	1.1	1.5
South Carolina	100.0	33.0	21.8	4.2	39.5	.4	1.1
South Dakota	100.0	54.3	31.7	8.3	.3	–	5.4
Tennessee	100.0	52.1	23.9	9.6	11.7	–	2.7
Texas	100.0	38.3	24.4	10.0	–	(a)	27.3
Utah	100.0	40.8	13.2	4.1	39.1	(a)	2.8
Vermont	100.0	14.6	30.9	11.6	41.4	.1	1.4
Virginia	100.0	20.7	21.2	5.1	50.2	1.1	1.7
Washington	100.0	53.6	18.5	5.6	–	17.5	4.8
West Virginia	100.0	53.2	16.8	5.5	23.1	.1	1.3
Wisconsin	100.0	24.4	15.2	4.9	50.9	2.6	2.0
Wyoming	100.0	29.9	6.9	7.1	–	4.7	51.4

[a] Less than .05%.

Source: Computed by Tax Foundation from data in Table 216.

218. State Tax Collections by State

Excluding Unemployment Tax Collections[a]

Selected Fiscal Years 1939-1982[b]

(Thousands)

State	1939	1946	1950	1960	1970	1980	1982
Total	$3,076,387	$4,937,065	$7,929,881	$18,035,927	$47,961,994	$136,913,324	$162,659,076
Alabama	47,780	66,607	115,918	273,718	657,361	1,856,789	2,195,831
Alaska	–	–	–	27,110	85,899	1,437,607	2,539,193
Arizona	15,288	31,701	47,836	164,965	474,270	1,684,399	1,856,009
Arkansas	28,030	55,415	85,015	158,118	351,447	1,160,766	1,263,746
California	242,215	480,144	811,206	2,124,369	5,497,548	19,366,696	21,818,694
Colorado	31,360	51,268	89,455	192,542	470,060	1,490,853	1,690,034
Connecticut	40,258	55,783	105,636	238,124	741,789	1,839,678	2,339,524
Delaware	9,776	15,175	25,775	70,776	195,648	515,715	594,817
Florida	51,191	111,066	170,275	521,682	1,421,109	4,804,298	5,555,936
Georgia	42,128	79,769	124,648	369,080	941,334	2,728,961	3,281,065
Hawaii	–	–	–	124,230	340,450	998,383	1,066,225
Idaho	10,143	18,172	30,052	68,999	155,880	490,346	578,613
Illinois	183,247	256,819	380,270	836,372	2,868,694	7,073,077	7,429,268
Indiana	72,617	117,887	202,895	399,379	1,002,418	2,695,759	3,063,657
Iowa	61,071	82,127	146,437	265,787	628,327	1,746,828	1,996,971
Kansas	36,144	59,221	119,349	206,622	430,975	1,269,671	1,442,737
Kentucky	40,787	65,032	107,390	228,507	703,044	2,144,941	2,491,052
Louisiana	70,143	113,157	240,867	452,695	838,792	2,396,845	3,127,229
Maine	19,751	26,049	41,628	86,929	207,617	619,160	730,979
Maryland	35,895	57,523	131,464	343,579	1,082,058	2,760,818	3,193,087
Massachusetts	106,826	175,351	234,846	491,123	1,393,653	3,927,303	4,803,664
Michigan	139,610	238,113	393,056	913,920	2,345,090	5,947,650	6,307,161
Minnesota	75,775	99,050	188,610	352,583	1,020,953	3,202,581	3,799,371
Mississippi	27,288	57,943	87,451	194,300	485,755	1,257,932	1,462,293
Missouri	69,071	111,789	162,215	213,895	820,860	2,094,589	2,313,057
Montana	11,007	14,395	30,149	64,868	128,823	435,751	529,144
Nebraska	21,474	28,661	54,055	91,052	261,307	816,767	860,527
Nevada	3,554	5,375	10,953	44,885	149,128	476,604	745,460
New Hampshire	12,445	16,328	19,819	41,757	94,765	267,495	325,515
New Jersey	91,730	135,150	147,914	365,232	1,332,251	4,104,292	5,577,236
New Mexico	13,998	27,120	51,070	123,206	273,466	926,048	1,227,298
New York	416,207	668,718	891,783	1,961,008	6,116,519	12,716,772	15,438,003
North Carolina	69,169	137,544	212,728	459,373	1,190,220	3,715,348	3,790,035
North Dakota	11,235	21,196	39,210	60,760	121,646	371,861	532,631
Ohio	190,341	242,376	379,403	872,723	[illegible],702,624	4,766,715	5,819,461
Oklahoma	55,721	104,883	158,232	275,379	502,121	1,776,044	2,712,960
Oregon	22,592	52,094	99,829	208,283	430,686	1,455,352	1,552,313
Pennsylvania	238,747	263,406	439,387	1,032,861	2,777,578	7,240,808	8,185,625
Rhode Island	14,162	25,284	38,297	86,095	228,674	550,787	674,792
South Carolina	28,646	61,133	90,019	235,478	543,678	1,678,049	1,959,205
South Dakota	14,879	18,887	37,923	52,993	112,705	270,518	328,785
Tennessee	40,553	67,065	149,782	304,590	685,936	1,886,992	2,146,242
Texas	111,375	170,921	315,117	792,800	1,975,087	6,758,706	9,099,849
Utah	15,365	26,181	43,613	100,405	251,596	785,755	950,869
Vermont	9,853	13,383	20,425	43,522	135,177	266,317	332,308
Virginia	47,365	79,625	147,081	291,664	955,726	2,743,325	3,235,829
Washington	57,474	134,872	201,560	460,770	1,028,028	2,917,445	3,528,362
West Virginia	43,616	62,252	94,029	180,119	384,993	1,219,492	1,468,886
Wisconsin	75,649	126,433	197,546	426,234	1,332,754	3,366,311	3,934,495
Wyoming	6,836	8,622	17,663	41,460	84,475	388,125	762,533

[a] Unemployment tax collections by state shown in Table 245.

[b] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

219. Per Capita State Tax Collections by State

Excluding Unemployment Tax Collections

Selected Fiscal Years 1939-1982[a]

State	1939	1946	1950	1960	1970	1980	1982
Total............	$23.81	$37.51	$53.63	$104.08	$239.16	$623.91	$720.02
Alabama........	14.99	24.00	36.84	84.48	191.09	492.65	563.90
Alaska..........	—	—	—	123.23	290.20	3,540.90	6,316.40
Arizona.........	32.81	53.37	67.00	131.55	273.04	687.51	682.86
Arkansas........	14.54	31.45	46.10	88.88	183.72	532.46	552.82
California.......	36.39	51.39	78.48	138.54	278.91	853.38	921.86
Colorado........	28.20	45.94	69.08	111.32	217.13	537.83	584.79
Connecticut.....	23.91	31.53	51.99	95.44	247.26	590.59	752.74
Delaware	38.04	53.06	81.57	161.22	362.31	886.11	1,001.38
Florida..........	28.91	45.06	63.82	108.91	213.99	542.25	570.07
Georgia.........	13.63	25.58	37.49	94.59	206.84	533.31	600.60
Hawaii..........	—	—	—	200.37	453.93	1,091.13	1,104.90
Idaho	19.77	35.84	52.72	104.86	220.48	541.82	612.94
Illinois	23.30	33.79	43.86	83.86	259.87	629.89	650.15
Indiana..........	21.45	34.40	51.26	86.52	194.91	499.21	558.04
Iowa	24.49	35.58	56.80	96.83	224.00	601.94	685.30
Kansas..........	19.62	34.21	62.00	95.57	192.74	535.95	610.29
Kentucky	14.57	25.04	37.69	75.82	219.84	608.15	680.62
Louisiana	30.70	46.59	91.45	141.20	231.77	596.53	743.52
Maine...........	23.43	32.56	46.10	90.74	209.29	564.41	649.76
Maryland	20.33	27.44	56.45	112.61	279.75	665.58	757.19
Massachusetts ..	24.47	41.74	49.54	96.62	246.66	680.76	837.31
Michigan........	27.61	43.49	62.07	117.88	267.06	645.99	680.97
Minnesota	27.52	39.04	64.26	104.38	271.67	788.81	932.13
Mississippi	12.83	27.72	41.94	89.87	218.81	517.88	580.04
Missouri	18.27	31.79	41.79	73.00	176.91	430.37	470.42
Montana........	19.94	30.18	52.99	97.25	185.62	554.39	672.36
Nebraska	16.19	23.67	41.52	64.95	177.28	518.91	548.11
Nevada	33.85	36.07	69.76	160.88	310.68	678.92	931.83
New Hampshire	25.66	35.57	37.18	69.36	130.89	301.57	353.44
New Jersey	22.37	32.90	30.25	61.28	187.77	559.78	757.26
New Mexico	27.29	50.50	79.30	132.76	270.49	746.21	942.29
New York.......	30.80	53.52	59.88	118.00	337.84	720.58	879.26
North Carolina..	20.11	38.93	54.39	102.04	236.58	573.55	644.34
North Dakota ...	17.36	38.82	65.68	96.91	195.89	566.00	815.67
Ohio	27.84	35.05	47.59	90.80	161.19	444.20	538.94
Oklahoma.......	23.98	51.72	75.17	119.68	198.08	614.12	896.85
Oregon..........	21.17	41.68	69.76	118.61	208.87	575.92	589.56
Pennsylvania....	23.99	28.81	42.29	91.93	236.57	617.24	689.95
Rhode Island....	20.41	32.58	47.81	100.81	245.36	592.88	712.56
South Carolina..	15.62	31.61	44.37	99.44	211.55	572.32	627.55
South Dakota ...	22.93	32.62	60.10	78.05	168.72	392.62	475.81
Tennessee	14.38	23.30	46.29	85.87	176.27	430.82	467.49
Texas	17.99	25.04	41.34	85.08	178.82	505.13	639.53
Utah	28.72	44.30	65.00	114.49	240.30	574.80	650.83
Vermont........	27.68	42.49	55.35	112.75	309.33	540.20	650.31
Virginia.........	17.95	24.94	44.68	74.23	207.14	527.87	605.17
Washington.....	33.85	61.14	87.86	163.22	307.52	743.11	853.91
West Virginia ...	23.86	36.45	48.72	96.22	220.50	649.36	753.27
Wisconsin.......	24.42	42.70	58.26	108.87	304.42	713.20	836.06
Wyoming	27.79	36.08	63.77	127.57	256.76	862.50	1,622.41

[a] Computations based on population as of July 1; data for 1939 not strictly comparable to other years.
Source: Computed by Tax Foundation from data in Table 218.

220. Dates of Adoption of Major State Taxes by State

State	Individual income	Corporate income	General sales	Gasoline	Cigarettes	Distilled spirits[a]
Alabama	1933	1933	1936	1923	1935	–
Alaska	1949[b]	1949	–	1946	1949	1945
Arizona	1933	1933	1933	1921	1935	1933
Arkansas	1929	1929	1935	1921	1929	1935
California	1935	1929	1933	1923	1959	1935
Colorado	1937	1937	1935	1919	1964	1933
Connecticut	1969[b]	1915	1947	1921	1935	1937
Delaware	1917	1957	–	1923	1943	1933
Florida	–	1971	1949	1921	1943	1935
Georgia	1929	1929	1951	1921	1937	1937
Hawaii	1901	1901	1935	1932	1939	1939
Idaho	1931	1931	1965	1923	1945	–
Illinois	1969	1969	1933	1927	1941	1934
Indiana	1963	1963	1933	1923	1947	1933
Iowa	1934	1934	1933	1925	1921	–
Kansas	1933	1933	1937	1925	1927	1948
Kentucky	1936	1936	1960	1920	1936	1934
Louisiana	1934	1934	1938	1921	1932	1934
Maine	1969	1969	1951	1923	1941	–
Maryland	1937	1937	1947	1922	1958	1933
Massachusetts	1916	1919	1966	1929	1939	1933
Michigan	1967	1967	1933	1925	1947	–
Minnesota	1933	1933	1967	1925	1947	1934
Mississippi	1912	1921	1932	1922	1932	1966
Missouri	1917	1917	1934	1925	1955	1934
Montana	1933	1917	–	1921	1947	–
Nebraska	1967	1967	1967	1925	1947	1935
Nevada	–	–	1955	1923	1947	1935
New Hampshire	1923[b]	1970	–	1923	1939	–
New Jersey	1976	1958	1966	1927	1948	1933
New Mexico	1933	1933	1933	1919	1943	1934
New York	1919	1917	1965	1929	1939	1933
North Carolina	1921	1921	1933	1921	1969	–
North Dakota	1919	1919	1935	1919	1927	1936
Ohio	1971	1971	1934	1925	1931	–
Oklahoma	1915	1931	1933	1923	1933	1959
Oregon	1930	1929	–	1919	1965	–
Pennsylvania	1971	1935	1953	1921	1937	–
Rhode Island	1971	1947	1947	1925	1939	1933
South Carolina	1922	1922	1951	1922	1923	1935
South Dakota	–	–	1933	1922	1923	1935
Tennessee	1931[b]	1923	1947	1923	1925	1939
Texas	–	–	1961	1923	1931	1935
Utah	1931	1931	1933	1923	1923	–
Vermont	1931	1931	1969	1923	1937	–
Virginia	1916	1915	1966	1923	1960	–
Washington	–	–	1933	1921	1935	–
West Virginia	1961	1967	1933	1923	1947	–
Wisconsin	1911	1911	1961	1925	1939	1934
Wyoming	–	–	1935	1923	1951	–

[a] Excludes excises by the states that own and operate liquor stores, and by North Carolina where county stores operate under state supervision.

[b] Taxes are limited: Connecticut (capital gains and dividends); New Hampshire and Tennessee (interest and dividends). Alaska abolished its individual income tax in 1980.

Source: Advisory Commission on Intergovernmental Relations, and Commerce Clearing House.

222. State Individual Net Income Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$196,044	$724,435	$2,209,294	$9,182,862	$37,089,482	$45,708,770
Alabama	1,061	14,314[b]	27,360	85,081	396,570	480,969
Alaska	—	—	8,903	32,455	100,481	1,448
Arizona	372	2,668	10,000	64,974	287,498	438,985
Arkansas	343	4,343	9,774	42,548	316,644	353,733
California	20,672	60,500	245,797	1,150,604	6,463,736	7,467,709
Colorado	1,361	11,287	34,542	129,097	461,325	548,944
Connecticut[c]	—	—	—	4,916	100,953	137,726
Delaware	1,085	7,398	26,393	68,486	235,763	286,069
Georgia	2,280	10,884	36,442	184,943	872,073	1,182,783
Hawaii	—	—	28,778	105,019	311,404	283,000
Idaho	520	5,374	20,195	36,662	159,138	220,073
Illinois	—	—	—	575,601	1,900,676	2,222,143
Indiana	—	—	—	216,384	556,709	748,769
Iowa	3,483	15,812	36,671	112,746	602,385	720,883
Kansas	1,325	8,313	24,000	78,423	336,061	459,822
Kentucky	1,941	11,025	51,686	121,423	505,832	600,823
Louisiana	2,344	18,768[d]	12,500	47,993	247,438	220,134
Maine	—	—	—	18,885	142,689	209,585
Maryland	570	18,267	85,010	413,366	1,097,009	1,354,613
Massachusetts	18,875	44,758	151,728	517,952	1,860,033	2,324,052
Michigan	—	—	—	415,345	1,916,626	2,126,630
Minnesota	8,097	37,351	89,328	345,733	1,262,697	1,549,121
Mississippi	861	4,487	7,639	44,162	150,296	168,471
Missouri	(e)	25,239[d]	37,659	129,654	603,319	760,711
Montana	435	3,687	10,707	38,871	135,012	143,804
Nebraska	—	—	—	44,444	235,821	226,560
New Hampshire[c,f]	745	1,119	1,581	3,462	10,474	15,076
New Jersey	—	—	—	17,643[f]	1,004,781	1,305,567
New Mexico	268	1,546	7,101[d]	35,730	46,846	15,518
New York	105,888	262,916	756,364	2,506,435	5,780,045	8,034,066
North Carolina	2,767	24,397	91,814	270,945	1,180,507	1,449,370
North Dakota	275	3,697	4,796	15,379	53,346	35,342
Ohio	—	—	—	—	1,039,728	1,243,618
Oklahoma	2,469	7,260	16,780	50,516	361,895	641,428
Oregon	3,338	29,460	94,641	213,053	867,976	968,264
Pennsylvania	—	—	—	—	1,671,842	1,985,270
Rhode Island	—	—	—	18,644	153,912	215,156
South Carolina	1,250	10,292	31,642	95,398	494,789	641,838
South Dakota	(e)	—	—	—	—	—
Tennessee[c]	1,386	3,045	5,218	12,113	30,800	44,469
Utah	680	4,111	16,234	61,335	265,327	331,345
Vermont	562	3,057	11,373	43,668	83,182	112,520
Virginia	2,161	23,993	77,314	282,769	1,103,006	1,446,187
West Virginia	1,311	—	—	40,061	252,362	305,964
Wisconsin	7,319	45,067	139,324	489,944	1,430,476	1,680,372

[a] Data for 1939 not strictly comparable to other years.
[b] Includes corporation income taxes except on financial institutions.
[c] In Connecticut, in 1970, tax applicable to income from capital gains only, in 1982 to all capital gains and dividends; in Tennessee and New Hampshire, the tax is restricted to income from interest and dividends.
[d] Includes corporation income taxes.
[e] Included with corporation income taxes in Table 224.
[f] In New Hampshire a tax on commuters' income is included. In New Jersey, collections were only from New York and Pennsylvania commuters.
Source: Department of Commerce, Bureau of the Census.

223. State Property Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939		1956		1960		1970		1982
	Total	General	Total	General	Total	General	Total	General	Total
Total	$251,046	$179,881	$467,489	$203,011	$607,399	$231,497	$1,091,745	$359,262	$3,112,771
Alabama	5,273	5,273	10,631	10,631	13,220	13,220	22,853	22,596	45,681
Alaska	–	–	–	–	542[b]	.	–	–	142,719
Arizona	2,938	2,938	14,794	12,839	28,470	25,250	67,822	59,983	129,897
Arkansas	3,437	3,437	318	78	321	68	870	99	5,066
California	11,188	1	101,510	–	125,459	–	233,480	–	708,395
Colorado	5,228	5,228	10,774	9,702	10,646	9,318	1,115	153	4,967
Connecticut	1,918	1,742	12	–	12	–	–	–	12
Delaware[c]	–	–	699	699	1,842	–	303	–	–
Florida	2,074	2,074	9,417	168	18,629	44[b]	33,623	–	109,512
Georgia	5,003	5,003	881	861	1,275	1,275	3,123	–	12,941
Hawaii	–	–	–	–	–	–	–	–	–
Idaho	1,501	1,501	2,410	2,384	2,572	2,546	750	711	207
Illinois	570	570	615	44	918	2[b]	2,502	25[b]	133,356
Indiana	7,279	6,188	15,083	9,658	9,967	2,784	22,780	743	26,083
Iowa	7,855	7,855	138	–	3,641	3,448	4,063	3,947	–
Kansas	4,852	4,852	13,412	12,911	7,949	6,653	10,353	8,961	24,170
Kentucky	6,334	6,334	13,867	(d)	17,080	1,193	26,577	2,256	196,167
Louisiana	7,250	7,250	11,094	11,094	14,880	14,880	26,935	26,935	–
Maine	5,082	5,082	1,083	1,081	1,650	–	3,767	3,135	14,483
Maryland	6,662	6,662	7,498	7,449	12,101	–	34,119	34,014	112,198
Massachusetts	18,029	18,029	153	–	270	–	349	–	419
Michigan	10,418	1,725	39,497	–	51,170	–	83,032	–	155,167
Minnesota	13,792	13,792	15,949	15,764	22,518	20,828	5,810	283	3,853
Mississippi	2,437	2,437	3,352	3,352	4,448	4,448	3,917	3,917	5,166
Missouri	5,795	5,795	9,880	4,434	11,224	5,068	2,815	2,815	5,528
Montana	2,005	2,005	4,434	4,434	6,247	6,247	8,090	8,090	33,980
Nebraska	5,518	5,518	24,182	23,371	23,173	25,893	2,006	–	3,025
Nevada	1,371	1,371	2,416	2,416	1,841	1,841	4,336	–	23,695
New Hampshire	2,316	2,137	2,064	2,060	2,366	–	3,485	8	7,415
New Jersey	26,643	11,328	3,023	–	2,700	–	49,755	–	58,643
New Mexico	1,838	1,838	6,045	6,045	8,234	8,234	14,469	13,172	11,029
New York	1,638	1,638	2,727	2,727	3,474	3,474	12,350	12,350	–
North Carolina	2,450	32	8,071	–	11,155	–	23,680	–	56,871
North Dakota	2,060	2,060	2,708	2,653	3,220	3,172	1,406	914	2,072
Ohio	6,527	4	27,594	3,620	46,691	12,086	58,563	6	159,978
Oklahoma	85	85	1[b]		–	–	–	–	–
Oregon	–	–	21	–	21	–	2,881	–	147
Pennsylvania	12,188	–	1,526	–	1,656	–	32,009	–	110,306
Rhode Island	10	10	–	–	–	–	–	–	7,262
South Carolina	1,515	293	1,272	1,272	1,042	1,642	1,655	–	7,783
South Dakota	1,417	1,417	747	635	3	3	–	–	–
Tennessee	1,255	1,255	16[b]	16[b]	9[b]	9[b]		–	–
Texas	17,394	17,394	30,522	30,522	37,587	37,587	64,063	64,063	2,496[e]
Utah	3,326	3,326	5,174	5,174	8,087	8,087	12,835	12,835	242
Vermont	641	22	351	26	339	–	225	10	426
Virginia	4,080	–	10,620	–	13,170	–	12,599	–	35,345
Washington	5,285	5,285	21,715	5,722	34,017	9,305	113,061	60,949	615,966
West Virginia	1,493	1,493	271	271	390	390	250	250	1,584
Wisconsin	14,101	6,627	22,612	2,792	30,423	–	72,317	6,287	103,472
Wyoming	705	705	6,310	6,105	6,750	6,576	10,752	9,755	36,047

[a] Data for 1939 not strictly comparable to other years.
[b] Back taxes only.
[c] For years 1956 and 1960 tax was collected locally for schools operated directly by the State Board of Education.
[d] Detailed data not available.
[e] Reflects change in collection cycle.
Source: Department of Commerce, Bureau of the Census.

224. State Corporation Net Income Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$134,895	$585 750	$1,179,924	$3,737,944	$13,321,381	$14,006,175
Alabama	934	885[b]	9,447	30,797	109,238	123,218
Alaska	–	–	1,692	5,301	565,329	703,663
Arizona	544	2,897	6,833	20,910	117,764	114,759
Arkansas	306	7,809	8,862	26,228	83,714	91,706
California	20,230	74,546	240,064	587,577	2,507,183	2,643,946
Colorado	706	6,003	10,723	33,513	110,607	91,400
Connecticut	2,834	12,200	30,773	119,538	246,139	349,283
Delaware	–	–	7,478	13,446	40,553	36,138
Florida	–	–	–	–	371,405	383,827
Georgia	2,700	14,589	23,634	84,735	239,713	267,683
Hawaii	–	–	5,649	14,578	50,259	43,202
Idaho	877	3,297	5,778	11,125	42,604	45,602
Illinois	–	–	–	140,956	797,927	714,196
Indiana	–	–	–	8,597	179,191	125,845
Iowa	761	2,652	3,807	24,273	138,564	147,115
Kansas	867	3,456	8,434	19,258	149,517	122,549
Kentucky	1,518	8,305	20,240	39,459	158,846	166,815
Louisiana	2,891	(c)	18,331	34,770	249,338	291,953
Maine	–	–	–	8,257	45,086	36,090
Maryland	305	10,463	20,381	60,109	165,857	148,857
Massachusetts[d]	1,277	19,450	28,539	218,279	532,383	598,283
Michigan	–	–	–	194,602	910,732	952,280
Minnesota	6,492	15,568	39,840	79,832	381,217	325,295
Mississippi	852	7,637	13,460	19,949	64,369	70,987
Missouri	6,173[e]	(c)	10,000	21,287	135,103	123,072
Montana	395	1,678	4,671	9,696	45,623	44,630
Nebraska	–	–	–	8,550	57,579	48,498
New Hampshire	–	–	–	–	62,786	79,808
New Jersey	–	–	27,690	169,178[f]	497,205	724,869
New Mexico	279	1,255	(c)	8,072	46,272	60,265
New York	42,147	180,664	256,309	693,151	1,235,340	1,342,051
North Carolina	6,950	30,015	51,516	112,408	291,752	277,460
North Dakota	149	1,306	1,414	2,998	36,348	37,734
Ohio	–	–	–	–	517,394	548,091
Oklahoma	4,585	7,893	12,166	27,490	89,869	139,022
Oregon	1,484	17,017	22,442	39,880	177,425	124,171
Pennsylvania	15,141	64,214	142,086	529,770	861,682	869,714
Rhode Island	–	4,382	8,419	23,090	53,620	52,524
South Carolina	1,571	14,487	18,797	42,318	153,475	131,546
South Dakota	574[e]	143	395	780	3,292	1,041
Tennessee	1,784	10,443	21,392	59,633	198,222	206,835
Utah	1,024	2,584	5,671	11,790	40,377	40,894
Vermont	158	1,172	2,219	5,819	22,425	24,954
Virginia	2,077	18,458	31,715	67,369	193,847	176,965
West Virginia	–	–	–	3,872	32,889	34,400
Wisconsin	6,310	40,315	59,057	104,704	311,321	322,939

[a] Data for 1939 not strictly comparable to other years.

[b] Financial institutions only; other corporation income taxes are included with individual income taxes in Table 222.

[c] Unallocable, included with individual income taxes in Table 192.

[d] From 1939 to 1960 excludes corporation taxes measured in part by net income included with license taxes in Table 238; beginning in 1970, includes portion of corporation excise taxes and surtaxes measured by corporate excess. Financial institutions are included only in 1939.

[e] Includes individual income taxes.

[f] Includes unsegregable amount of business franchise tax.

Source: Department of Commerce, Bureau of the Census.

225. State Corporation Income Tax Rates[a]

As of April 1, 1983

State	Flat rate or lowest bracket		Highest bracket		Minimum tax	Federal income tax deductible[b]
	Rate (percent)	To net income of	Rate (percent)	Net income over		
Alabama	5.0	All	–	–	–	Yes
Alaska	1.0	$9,999	9.4	$90,000	–	No
Arizona	2.5	1,000	10.5	6,000	–	Yes
Arkansas	1.0	3,000	6.0	25,000	–	No
California	9.6	All	–	–	$200	No
Colorado[c]	5.0	All	–	–	–	No
Connecticut	10.0[d]	All	–	–	250	No
Delaware	8.7	All	–	–	–	No
Florida	5.0	All[e]	–	–	–	No
Georgia	6.0	All	–	–	–	No
Hawaii[f]	5.85	25,000	6.435	25,000	–	No
Idaho	7.7[g]	All	–	–	–	No
Illinois	4.0[h]	All[e]	–	–	–	No
Indiana	3.0[i]	All	–	–	–	No
Iowa	6.0	25,000	12.0	250,000	–	Yes
Kansas	4.5[j]	All	–	–	–	No
Kentucky	3.0	25,000	6.0	100,000	–	No
Louisiana	4.0	25,000	8.0	200,000	–	Yes
Maine	4.95	25,000	6.93	25,000	–	No
Maryland	7.0	All	–	–	–	No
Massachusetts	8.33[k]	All	–	–	–	No
Michigan	2.35	All	–	–	–	No
Minnesota	6.0	25,000	12.0	25,000	–	No
Mississippi	3.0	5,000	4.0	5,000	–	No
Missouri	5.0[l]	All	–	–	–	Yes
Montana	6.75	All	–	–	50[m]	No
Nebraska	4.5	50,000	6.3	50,000	–	No
New Hampshire	8.0	All	–	–	–	No
New Jersey	9.0[n]	All	–	–	–	No
New Mexico	4.8	1,000,000	7.2	2,000,000	–	No
New York	10.0[o]	All	–	–	250	No
North Carolina	6.0	All	–	–	–	No
North Dakota	2.0	3,000	7.0	50,000	–	Yes
Ohio	4.6[p]	25,000	8.7[p]	25,000	150	No
Oklahoma	4.0	All	–	–	–	No
Oregon	7.5	All	–	–	10	No
Pennsylvania	10.5[q]	All	–	–	–	No
Rhode Island	9.0[r]	All	–	–	–	No
South Carolina	6.0	All	–	–	–	No
Tennessee[s]	6.0	All	–	–	–	No
Utah	4.65[t]	All	–	–	25	No
Vermont	5.0	10,000	7.5	250,000	50	No
Virginia	6.0	All	–	–	–	No
West Virginia	6.0[u]	50,000	7.0	50,000	–	No
Wisconsin	7.9[v]	All	–	–	–	No
District of Columbia	9.0[w]	All	–	–	25	No

[a] A special tax on financial institutions is levied in all states, based either on net income or generally on value of shares of capital stock.

[b] In general, states permitting Federal income tax deduction limit deductions to taxes paid on that part of income subject to own income tax.

[c] Tax reduced by up to $1,500 for 1985 tax year; up to $1,875 for 1986; and up to $2,375 for 1987 and thereafter.

[d] Additional tax imposed on capital stock and surplus to extent that it exceeds net income tax.

[e] For Florida an exemption of $5,000 and for Illinois $1,000 of net income allowed each corporation.

[f] Capital gains taxed at 3.08%.

[g] Each corporation pays additional $10.

[h] An additional 2.5% personal property replacement tax is levied.

[i] Supplemental 4% net income tax is imposed.

[j] A surtax of 2-1/4% imposed on taxable income in excess of $25,000.

[k] Corporations pay excise tax equal to greater of following: (a) $2.60 (includes surtax) per $1,000 of value of Massachusetts tangible property not taxed locally or net worth allocated to Massachusetts, plus 8.88% (excludes surtax) of net income; or (b) $228 (excludes surtax), whichever is greater. Surtax of 14% is imposed.

[l] Banking institutions subject to additional 7% tax.

[m] Minimum tax on small corporations is $10.

[n] All corporations pay additional tax on net worth. A 7-1/4% corporation income tax is imposed on entire net income of corporations deriving income from New Jersey other than those subject to or exempt from general income tax.

[o] Corporations subject to 10% net income tax on three alternative bases, whichever produces the greatest tax.

[p] Plus 5.75% surtax imposed for tax years 1983 and 1984. In addition, for tax years 1981-1988 a .11% tax is added to the 4.6% tax on the first $25,000 of net income, and a .22% tax on the 8.7% rate for higher incomes.

[q] Rate reduced to 10% after 1983.

[r] Tax on 9% of net income or 40¢ on each $100 of net worth if tax yield is greater.

[s] Corporations also subject to tax on dividends and interest.

[t] Scheduled to revert to 4%, January 1, 1984.

[u] From Jaunary 1, 1983 through June 30, 1985, 15% surtax imposed.

[v] A 10% surtax imposed for tax years 1982 and 1983.

[w] A 10% surtax imposed.

Source: Commerce Clearing House.

216. State Tax Collections by Source and State —Continued

Excluding Unemployment Tax Collections

Fiscal Year 1982[a]

(Thousands)

State	Total	General sales, use, or gross receipts	Selective sales and gross receipts[b]	Licenses	Individual income[c]	Corporation net income	Property	Death and gift	Severance	Other taxes
North Dakota	532,631	146,935	72,297	48,452	35,342	37,734	2,072	3,114	166,685	–
Ohio	5,819,461	1,819,381	1,489,465	506,838	1,243,618	548,091	158,978	49,057	4,033	–
Oklahoma	2,712,960	481,996	424,878	230,882	641,428	139,022	–	41,347	742,700	10,707
Oregon	1,552,313	–	190,943	175,237	968,264	124,171	147	42,216	50,480	855
Pennsylvania	8,185,625	2,229,436	1,833,949	870,115	1,985,270	869,714	110,306	218,419	–	68,416
Rhode Island	674,792	199,809	165,944	23,825	215,156	52,524	7,262	9,069	–	1,203
South Carolina	1,959,205	646,544	426,593	81,413	641,838	131,546	7,783	13,348	–	10,140
South Dakota	328,785	178,687	104,228	27,395	–	1,041	–	8,135	9,299	–
Tennessee	2,146,242	1,117,859	512,055	205,169	44,469	206,835	–	29,238	2,512	28,105
Texas	9,099,849	3,480,790	2,216,043	914,070	–	–	2,496	107,849	2,378,601	–
Utah	950,869	387,624	125,624	38,531	331,145	40,894	242	4,914	22,295	–
Vermont	332,308	48,440	102,533	38,401	112,520	24,954	426	[illegible]	–	3,393
Virginia	3,235,829	670,512	686,141	164,762	1,446,187	176,965	35,345	[illegible]	1,280	32,881
Washington	3,528,362	1,892,066	653,988	198,870	–	–	615,966	56,191	46,123	65,158
West Virginia	1,468,886	781,223	247,333	80,123	305,964	34,400	1,584	14,109	–	4,150
Wisconsin	3,934,495	961,068	599,619	193,192	1,680,372	322,939	103,472	59,483	837	13,513
Wyoming	762,533	228,018	52,292	54,502	–	–	36,047	2,313	389,361	–

[a] Preliminary; unemployment tax collections are shown in Table 245.
[b] Includes collections of motor fuels, alcoholic beverages, tobacco products, insurance, public utilities, pari-mutuels, amusement, and other selective sales and gross receipts.
[c] Includes three states (Connecticut, New Hampshire, and Tennessee) where tax applies to limited income base (see Table 221).
Source: Department of Commerce, Bureau of the Census.

221. State Individual Income Tax Rates and Related Data[a]

As of April 1, 1983

State	Lowest bracket		Highest bracket		Maximum personal exemption and credit for dependents[b]			Federal income tax deductible
	Rate (percent)	To net income of	Rate (percent)	Income above	Married or head of family	Single	Each dependent	
Alabama[c]	2	$1,000	5	$6,000	$3,000	$1,500	$300	Yes
Arizona[d]	2	1,000	8	6,000	3,458	1,729	1,038	Yes
Arkansas	1	2,999	7	25,000	35[f]	17.5[f]	6[f]	No
California[c,e]	1	3,120	11	24,200	76[f]	38[f]	12[f]	No
Colorado[e]	2.5	1,415	8	14,153	1,700	850	850	Yes
Delaware	1.4	1,000	13.5	50,000	1,200	600	600	Yes[g]
Georgia[e]	1	1,000	6	10,000	3,000	1,500	700	No
Hawaii[c]	No tax	1,000	11	61,000	2,000	1,000	1,000	No
Idaho[d]	2	1,000	7.5	5,000	Federal exemptions			No
Illinois	2.5	All	–	–	2,000	1,000	1,000	No
Indiana	3	All	–	–	2,000	1,000	500	No
Iowa[e]	.5	1,023	13	76,725	30[f]	15[f]	10[f]	Yes
Kansas	2	2,000	9	25,000	2,000	1,000	1,000	Yes[g]
Kentucky	2	3,000	6	8,000	40	20	20	Yes[g]
Louisiana[d]	2	10,000	6	50,000	12,000	6,000	1,000	Yes
Maine[c]	1	2,000	10	25,000	2,000	1,000	1,000	No
Maryland	2	1,000	5	3,000	1,600	800	800	No
Massachusetts	([h])	([h])	([h])	([h])	4,400[h]	2,200[h]	700[h]	No
Michigan[i]	6.35	All	–	–	1,500	1,500	1,500	No
Minnesota[e,j]	1.6	667	16	36,632	134[f]	67[f]	67[f]	Yes
Mississippi	3	5,000	5	10,000	9,500	6,000	1,500	No
Missouri	1.5	1,000	6	9,000	2,400	1,200	400	Yes
Montana[e]	2	1,200	11	41,100	1,880	940	940	Yes
Nebraska			18 percent of taxpayer's Federal tax liability					No

(Continued)

221. State Individual Income Tax Rates and Related Data[a] — Continued

As of April 1, 1983

State	Lowest bracket		Highest bracket		Maximum personal exemption and credit for dependents[b]			Federal income tax deductible
	Rate (percent)	To net income of	Rate (percent)	Income above	Married or head of family	Single	Each dependent	
New Jersey	2	20,000	3.5	50,000	2,000	1,000	1,000	No
New Mexico[d]	.7	2,000	7.8	100,000	Federal exemptions			No
New York	2	1,000	14	23,000	1,600	800	800	No
North Carolina	3	2,000	7	10,000	2,200	1,100	800	No
North Dakota	2	3,000	9	50,000	Federal exemptions			Yes[g]
Ohio	.5	5,000	5	100,000	1,300	650	650	No
Oklahoma[c,k]	.5	2,000	6	15,000	2,000	1,000	1,000	Yes[g]
Oregon[e]	4.2	500	10.8	5,000	2,000	1,000	1,000	Yes[g]
Pennsylvania	2.2	All	–	–	–	–	–	No
Rhode Island			27.5 percent of taxpayer's Federal tax liability					No
South Carolina[e]	2	2,000	7	10,000	1,600	800	800	Yes[g]
Utah	2.25	1,500	7.75	7,500	Federal exemptions			Yes
Vermont[l]			24 percent of taxpayer's Federal tax liability					No
Virginia	2	3,000	5.75	12,000	1,200	600	600	No
West Virginia[c]	2.1	2,000	13	200,000	1,400	700	700	No
Wisconsin[e]	3.4	3,900	10	51,600	40[f]	20[f]	20[f]	No
District of Columbia	2	1,000	11	25,000	Federal exemptions			No

[a] In addition to the states listed, three states tax limited portions of personal income. Connecticut levies a 7% tax on capital gains and a graduated 1% to 9% tax on dividends for taxpayers with Federal adjusted gross income of $20,000 or more. New Hampshire imposes a 5% tax on dividends and certain interest income. Tennessee taxes income from dividends and interest at 6% (dividends from corporations with at least 75% of their property subject to the Tennessee ad valorem tax are taxed at 4%).

[b] Does not include exemptions or credits for age or blindness, to offset sales or property taxes paid, or for any other special purpose.

[c] In Alabama rates are for married persons filing jointly; in California, for single taxpayers and married filing separately; in Georgia, for married persons filing jointly and heads of households; in Hawaii, for taxpayers filing jointly and surviving spouses; in Maine, for single individuals; in Oklahoma, for heads of households, married persons filing jointly, and surviving spouse not deducting Federal income tax; in West Virginia, for taxpayers filing separate returns.

[d] Community property state in which, in general, half of community income is taxed to each spouse.

[e] Subject to annual adjustment for inflation.

[f] Credit allowed in lieu of exemption.

[g] Amount of Federal income tax deduction is limited.

[h] No tax is imposed on total income of $5,000 for husband and wife or $3,000 for a single individual. Above those amounts a 5% tax is levied on earned income and 10% tax on interest, dividends, and capital gains from sales of intangibles. An additional 7.5% surtax imposed. Exemptions shown apply to earned income.

[i] A 7% surcharge imposed in 1982; a 3.5% surtax in 1983.

[j] In addition, there is a surtax for tax years beginning after 1982 but before 1984, 5%; for tax years beginning after 1982 and before 1984, the surtax may be reduced if the amount of the state's unrestricted general fund at the end of the 1982-1983 biennium is more than $150 million.

[k] Optional rates (from .5% to 17%) for taxpayers who deduct Federal income tax.

[l] Rate reduced to 23% of Federal income tax beginning July 1, 1987.

Source: Commerce Clearing House.

226. State General Sales Tax Collections by State[a]

Selected Fiscal Years 1939-1982[b]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$451,213	$1,670,028	$4,301,997	$14,177,082	$43,167,534	$50,342,651
Alabama	5,921	32,662	89,109	212,383	577,089	629,453
Arizona	3,571	16,138	64,164	173,739	814,588	800,921
Arkansas	4,937	23,116	54,571	108,719	371,825	419,378
California	88,365	321,560	714,991	1,756,935	6,695,242	7,720,805
Colorado	8,455	25,901	50,205	137,768	537,379	612,900
Connecticut	–	23,689	77,293	258,659	802,950	1,004,164
Delaware	–	11	–	–	–	–
Florida	–	23,516	171,335	658,197	2,252,113	2,783,889
Georgia	–	–	146,277	335,807	931,976	1,088,279
Hawaii	–	–	62,067	162,689	498,293	576,927
Idaho	–	–	–	41,679	137,114	146,206
Illinois	81,696	166,951	374,949	1,005,182	2,379,123	2,333,153
Indiana[c]	19,982	86,550	189,170	380,739	1,331,594	1,510,453
Iowa	15,423	55,741	80,680	223,464	502,055	523,397
Kansas	9,744	37,430	73,349	145,371	418,389	470,762
Kentucky	–	–	–	267,688	607,604	682,432
Louisiana	8,248	45,003	88,489	166,485	739,347	926,912
Maine	–	–	27,318	83,240	214,113	248,943
Maryland	–	28,378	74,093	236,843	712,815	797,397
Massachusetts	–	–	–	168,443	745,996	917,362
Michigan	51,838	204,864	363,221	828,491	1,706,728	1,843,651
Minnesota	–	–	–	195,620	650,138	875,008
Mississippi	6,296	24,540	71,792	227,930	671,086	767,072
Missouri	22,488	72,084	118,934	344,799	792,290	839,003
Nebraska	–	–	–	74,883	277,014	288,517
Nevada	–	–	12,905	54,710	182,925	375,973
New Jersey	–	–	–	355,613	1,180,267	1,379,206
New Mexico	3,440	17,384	40,948	85,709	402,909	533,809
New York	–	–	–	1,012,036	2,844,869	3,196,779
North Carolina	10,995	41,848	87,978	264,461	693,564	779,512
North Dakota	2,751	11,563	15,876	42,926	124,012	146,935
Ohio	47,864	133,016	265,201	658,759	1,445,788	1,819,381
Oklahoma	11,782	34,839	56,184	93,821	317,578	481,996
Pennsylvania	–	–	330,419	948,357	1,995,829	2,229,436
Rhode Island	–	5,799	24,666	78,324	169,061	199,809
South Carolina	–	–	67,705	192,552	576,489	646,544
South Dakota	4,158	17,048	15,748	47,736	147,171	178,687
Tennessee	–	42,507	104,923	241,151	982,251	1,117,859
Texas	–	–	–	552,561	2,536,805	3,480,790
Utah	3,725	14,014	28,592	90,976	324,744	387,624
Vermont	–	–	–	17,065	40,836	48,440
Virginia	–	–	–	210,045	595,060	670,512
Washington[c]	20,332	104,771	261,534	546,236	1,625,006	1,892,066
West Virginia[c]	38,125	51,911	85,039	181,710	598,512	781,223
Wisconsin	–	–	–	272,614	853,863	961,068
Wyoming	1,853	7,192	12,272	30,967	163,134	228,018

[a] Includes use tax collections. For information on sales tax rates, see Table 227.

[b] Data for 1939 not strictly comparable to other years.

[c] Includes business occupation taxes for Washington and West Virginia, and gross income tax collections for Indiana. Figures listed for 1960 and earlier years for Indiana refer to gross income tax collections only.

Source: Department of Commerce, Bureau of the Census.

227. State General Sales Tax Rates[a]

As of April 1, 1983

State	Rate[b] (percent)	Taxation of food and drugs[c]		Local sales taxes levied[d]
		Food[e]	Prescription drugs[f]	
Alabama	4	T	E	Yes
Arizona	4	E	E	Yes
Arkansas	3	T	E	Yes[g]
California	4.75	E	E	Yes
Colorado[h]	3[i]	E	E	Yes
Connecticut	7.5	E	E	No
Florida	5	E	E	Yes
Georgia	3	T	T	Yes
Hawaii	4	T	T	No
Idaho	4[i]	T	E	No
Illinois	4	T[j]	T[j]	Yes
Indiana	5	E	E	No
Iowa	4	T[k]	E	No
Kansas[f]	3	T	E	Yes
Kentucky	5	E	E	Yes
Louisiana	3	E	E	Yes
Maine	5	E	E	No
Maryland	5	E	E	No
Massachusetts	5	E	E	No
Michigan[h]	4	E	E	No
Minnesota	6[i]	E	E	Yes
Mississippi	5	T	E	No
Missouri	4.125	T	T	Yes
Nebraska[h]	3.5	T	E	Yes
Nevada	5.75[i,l]	E	E	Yes
New Jersey	6	E	E	No
New Mexico[h]	3.5[i]	T	T	Yes
New York	4	E	E	Yes
North Carolina	3	T	E	Yes
North Dakota	3	E	E	No
Ohio	5	E	E	Yes
Oklahoma	2	T	E	Yes
Pennsylvania	6	E	E	No
Rhode Island	6	E	E	No
South Carolina	4	T	E	No
South Dakota[f]	4	T	E	Yes
Tennessee	4.5[i]	T	E	Yes
Texas	4	E	E	Yes
Utah	4	T	E	Yes
Vermont[h]	4	E	E	No
Virginia	3	T	E	Yes
Washington	6.5	E	E	Yes
West Virginia	5	E	E	No
Wisconsin	5	E	E	Yes
Wyoming[f]	3	T	E	Yes
District of Columbia	6	E	E	—

[a] In all but two of the states listed, tax is confined to retail, or final sales. Hawaii and Mississippi also tax certain preretail sales at special low rates. Every sales-tax state levies an accompanying tax on imports from other states at a rate identical to that of the sales tax.

[b] Certain states tax retail sales of automotive vehicles and/or aircraft at lower rates.

[c] E = Exempt; T = Taxable.

[d] See Table 230 for information on local sales taxes.

[e] Exemptions generally apply only to food for consumption away from place of sale; all states tax restaurant meals, although Massachusetts and Vermont do it under separate taxes. Several states which are listed as taxing food exempt farm products sold directly to consumers by producers.

[f] Certain states exempt persons over 65 (60 in Kansas for food only) and/or disabled persons from this tax. In California, meals and food products served to elderly low-income persons, under certain circumstances, are exempt. In South Dakota and Wyoming, residents over 65 are exempt from sales taxes depending upon income.

[g] Authorization limited to one or a few localities.

[h] A personal income tax credit is allowed against the sales tax.

[i] Rates scheduled to decrease: Idaho (3%, July 1, 1984); Minnesota (5%, July 1, 1983); Nevada (5.5%, July 1, 1983); Tennessee (3%, July 1, 1983); Vermont (3%, July 1, 1987). Rates scheduled to increase: Colorado (3.5%, May 1, 1983); Mississippi (5.5%, January 1, 1984); New Mexico (3.75%, July 1, 1983).

[j] Food and drugs taxed at 2%.

[k] Food purchased with food stamps is exempt.

[l] Combined state-local rate.

Source: Commerce Clearing House.

228. State Motor Fuel Sales Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$791,161	$1,544,476	$3,335,356	$6,282,916	$9,721,569	$10,437,350
Alabama	14,360	29,882	71,031	116,760	172,922	237,698
Alaska	–	–	3,686	10,372	26,175	31,096
Arizona	4,278	10,156	24,974	64,974	118,158	122,343
Arkansas	10,316	22,899	38,142	74,897	136,166	133,384
California	47,513	137,826	337,530	672,410	854,185	835,281
Colorado	7,599	20,559	37,515	71,801	113,442	138,802
Connecticut	9,470	18,682	45,786	99,191	153,155	149,176
Delaware	2,096	4,201	8,417	18,252	29,319	34,554
Florida	23,529	51,205	121,655	225,399	417,133	431,686
Georgia	20,530	47,376	84,044	154,699	330,485	350,803
Hawaii	–	–	14,577	17,723	34,778	33,196
Idaho	4,401	10,168	14,701	25,330	52,793	56,805
Illinois	38,099	56,339	141,865	311,313	388,097	364,705
Indiana	23,085	40,040	100,872	192,795	256,149	286,066
Iowa	13,683	27,325	60,359	100,831	167,463	180,037
Kansas	10,097	26,122	39,486	81,402	118,937	116,416
Kentucky	12,327	35,152	62,218	104,615	187,446	202,444
Louisiana	17,808	42,788	63,926	119,841	188,281	190,761
Maine	5,603	12,589	23,116	36,557	51,652	49,579
Maryland	10,373	23,117	55,831	111,326	186,658	192,032
Massachusetts	20,455	27,900	76,684	135,816	212,035	269,297
Michigan	28,421	46,871	146,345	273,735	473,593	421,922
Minnesota	17,921	34,193	56,807	122,880	204,955	258,868
Mississippi	10,584	23,361	46,540	88,502	127,647	101,656
Missouri	12,103	19,800	45,881	115,359	203,177	193,579
Montana	4,509	9,847	16,964	28,766	51,089	49,416
Nebraska	11,571	23,439	37,762	67,781	104,331	125,715
Nevada	1,235	3,618	8,192	24,054	34,625	55,704
New Hampshire	3,377	4,983	13,465	23,865	48,046	59,855
New Jersey	22,273	32,672	98,374	200,318	288,264	287,756
New Mexico	4,108	13,315	24,783	42,516	69,999	86,791
New York	67,201	90,095	215,245	374,821	474,798	643,825
North Carolina	23,852	52,836	99,134	213,709	295,143	372,159
North Dakota	2,542	4,776	11,197	19,819	33,488	34,711
Ohio	51,106	76,197	213,587	320,166	397,133	527,012
Oklahoma	14,362	36,393	58,533	90,867	129,545	137,724
Oregon	10,107	25,454	36,873	64,485	92,880	91,303
Pennsylvania	56,192	100,400	155,391	344,966	575,891	573,298
Rhode Island	3,910	6,224	15,113	27,699	39,260	48,659
South Carolina	11,768	25,248	50,876	87,238	173,412	213,882
South Dakota	3,936	6,588	14,531	24,012	41,809	55,609
Tennessee	19,170	41,684	76,276	130,625	226,785	280,145
Texas	44,217	76,432	185,307	312,349	480,946	496,415
Utah	3,622	7,687	20,816	37,805	74,074	83,615
Vermont	2,365	4,652	8,801	16,094	21,745	25,385
Virginia	17,218	42,728	76,771	146,477	275,141	325,384
Washington	15,514	37,333	60,482	140,878	254,637	261,403
West Virginia	9,520	16,878	34,470	49,944	101,467	95,287
Wisconsin	19,884	31,455	72,241	130,512	194,684	285,706
Wyoming	2,571	4,951	8,384	16,370	27,576	28,405

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

229. State Motor Fuel Tax Rates[a]

As of April 1, 1983

State	Rate per gallon (cents)	State	Rate per gallon (cents)
Alabama	11	Nebraska	13.7[b]
Alaska	8	Nevada	10.25
Arizona	10[b]	New Hampshire	14[b]
Arkansas	9.5	New Jersey	8
California	9	New Mexico	10[b]
Colorado	9	New York	8
Connecticut	14	North Carolina	12
Delaware	11	North Dakota	8[b]
Florida	4[b]	Ohio	12
Georgia	7.5[c]	Oklahoma	6.58
Hawaii	12.5-15[d]	Oregon	8
Idaho	12.5	Pennsylvania	11
Illinois	7.5	Rhode Island	13[b,e]
Indiana	11.1[e]	South Carolina	13
Iowa	13	South Dakota	13[b]
Kansas	8	Tennessee	9
Kentucky	10[e]	Texas	5
Louisiana	8	Utah	11
Maine	14	Vermont	11
Maryland	11[b,e]	Virginia	11
Massachusetts	11[b,e]	Washington	12[e]
Michigan	13[e]	West Virginia	10.5
Minnesota	16[b]	Wisconsin	13
Mississippi	9	Wyoming	8
Missouri	7	District of Columbia	14[e]
Montana	9[b]		

[a] Exclusive of local taxes, licenses, and inspection fees. Rates shown apply to gasoline and most other motor fuels; however, some states impose different rates on diesel fuel, liquified petroleum or liquid natural gas, and aviation fuels. Also fuels in vehicles not operated on public highways may be taxed at a different rate.

[b] Changes in tax rates are scheduled as follows: Arizona, 12¢, July 1, 1983 and 13¢, July 1, 1984, Maryland, 13.5¢, June 1, 1983; Minnesota, 17¢, January 1, 1984; Montana, 9¢, July 1, 1983; Nebraska, 13.6¢, July 1, 1983; New Hampshire, 11¢, July 1, 1983; New Mexico, 11¢, July 1, 1983; North Dakota, 13¢, July 1, 1983; Rhode Island, 13.5¢, June 1, 1983; and South Dakota, 12¢, April 1, 1984. Florida lowered its rate from 8¢ to 4¢ April 1, 1983, but now imposes the 5% state sales tax on gasoline.

[c] Additional tax levied at rate of 3% of retail sales price.

[d] Rates are combined state and county levies. Rates vary from 12.5¢ in Kauai County to 15¢ in Honolulu County.

[e] Rates are adjusted periodically, generally by administrative agencies, to reflect a measure of value in the following states: Kentucky (9% of wholesale price); Indiana (based on amount and price of gasoline sold); Maryland (beginning July 1, 1984 rate is 10% of average wholesale price but not less than 13.5¢ a gallon), Massachusetts (10% of weighted average selling price), Michigan (for 1983 and 1984 rate is set administratively), Nebraska (adjusted quarterly, based both on variable and fixed factors), Rhode Island (11% of wholesale selling price), Washington (10% of retail price), and the District of Columbia (rate adjusted annually in accordance with the consumer price index).

Source: Commerce Clearing House.

230. State Alcoholic Beverage Tax Rates[a]

As of April 1, 1983

State	Distilled spirits (per gallon)	Wines (per gallon)		Malt beverages	
		14% or less alcohol	14-21% alcohol	Draught (per gallon)	Package[b] (per case of 24)
Alabama	48% of retail[c]	35% of wholesale[c]	48% of retail[c]	$.33[d]	$1.20[d]
Alaska	$4.00	$.60	$.60	.35	.562
Arizona	2.50	.42	.42	.08	.18
Arkansas	2.50	.75	.75	.272[e]	.612[e]
California	2.00	.01	.02	.04	.09
Colorado	2.28	.28	.28	.08[e]	.18[e]
Connecticut	2.50	.25	.25	.083	.188
Delaware	2.25	.40	.40	.065	.145
Florida	9.53	1.75	2.43	.40	.90
Georgia	3.78	1.51	2.54	.32[d]	1.08[d]
Hawaii	20% of wholesale	20% of wholesale	20% of wholesale	20% of wholesale	20% of wholesale
Idaho	15% of retail[c,i]	.454 plus 15% of retail[c,i]	.454 plus 15% of retail[c,i]	.15	.338
Illinois	2.00	.23	.60	.07[d]	.158[d]
Indiana	2.68	.47	.47	.115	.259
Iowa	15% of retail[c]	15% of retail[c]	15% of retail[c]	.14	.315
Kansas	2.50	.30	.75	.18[e]	.405[e]
Kentucky	1.92	.50	.50	.081	.181
Louisiana	2.50	.11	.23	.323[d]	.725[d]
Maine	(c)	.30[e]	1.05[e]	.25	.562
Maryland	1.50	.40	.40	.09	.202
Massachusetts	4.05	.55	.55	.106	.24
Michigan	9.85% of retail[c,i]	.50[e]	.50[e]	.203	.457
Minnesota	4.39	.27	.79	.065[e]	.145[e]
Mississippi	2.50[e]	.35[e]	.35[e]	.427	.96
Missouri	2.00	.30	.30	.06	.135
Montana	16% of retail[c,g]	.76	16% of retail[c,g]	.129[e]	.290[e]
Nebraska	2.75	.65	1.25	.14	.315
Nevada	2.05	.30	.50	.06	.135
New Hampshire	(c)	(c)	(c)	.15	.405
New Jersey	2.80	.30	.30	.033	.075
New Mexico	1.63	.45	.45	.09	.202
New York	4.09	.12	.12	.043	.10
North Carolina	22.5% of retail	.79	.90	.484	1.09
North Dakota	2.50	.50	.60	.08	.36
Ohio	(c)	.24[e]	.60[e]	.081	.36
Oklahoma	4.00	.50	1.00	.323[e]	.726[e]
Oregon	(c)	.65[e]	.77[e]	.084	.189
Pennsylvania	18% of retail[c]	18% of retail[c]	18% of retail[c]	.08	.24
Rhode Island	2.50	.40	.40	.065	.146
South Carolina	2.72[h]	1.08	1.08	.768	1.728

(Continued)

230. State Alcoholic Beverage Tax Rates[a]—Continued

As of April 1, 1983

State	Distilled spirits (per gallon)	Wines (per gallon)		Malt beverages	
		14% or less alcohol	14-21% alcohol	Draught (per gallon)	Package[b] (per case of 24)
South Dakota	3.80	.90	1.40	.268[e]	.602[e]
Tennessee	4.00	1.10	1.10	.126[d]	.283[d]
Texas	2.00	.17	.34	.165[e]	.371[e]
Utah	13% of retail[c]	13% of retail[c]	13% of retail[c]	.355	.799
Vermont	25% of retail[c]	.55[c]	25% of retail[c]	.265	.596
Virginia	20% of retail[c]	1.51[c,i]	1.51[c,i]	.256[e]	.636[e]
Washington	([c])	.77[c,j]	.77[c,j]	.08[j]	.18[j]
West Virginia	([c,k])	([c])	([c])	.177[e]	.40[e]
Wisconsin	3.25	.25	.45	.065	.145
Wyoming	.94[c]	.28[c]	.28[c]	.02	.045
District of Columbia	1.50	.15	.33	.073	.166

[a] In addition there are special taxes on manufacturers, processors and dealers, and beverage components. Some states tax brandy, vermouth, sparkling wines, or other specified beverages at different rates. Rates on quantities other than those shown may be at proportionate or higher rates; rates are not shown for distilled spirits in excess of 100 proof, on wines with more than 21% alcohol content, and malt beverages of more than 4% alcohol. Rates for beverages manufactured in the state are not shown when they differ from rates on imported beverages.

[b] Per case of twenty-four 12-ounce containers.

[c] Monopoly state, receives most or all revenue through markup. Tax rates shown are in addition to any price markup.

[d] Some or all counties and municipalities in Alabama, Georgia, Illinois, Louisiana, and Tennessee also levy local taxes on beer.

[e] For beer not over 3.2% in Arkansas, Colorado, Minnesota, West Virginia; over 3.2% in Kansas, Oklahoma, South Dakota and Virginia; under 7% in Montana.

[f] Includes enforcement tax and other levies.

[g] Plus license tax of 10% of retail selling price.

[h] A 9% surtax applies to all taxes on alcoholic beverages.

[i] Additional tax of 4% of retail price imposed on all wine.

[j] Additional tax of 7% of basic tax rate imposed on beer and wine (August 1, 1982 through June 30, 1983).

[k] A 5% tax is imposed on sales of liquor outside municipalities.

Source: Commerce Clearing House and United States Brewers Association, Inc.

231. State Motor Vehicle and Operators' License Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$358,325	$755,111	$1,566,316	$2,955,785	$5,325,041	$6,051,063
Alabama	3,258	6,753	6,356	25,794	44,816	40,443
Alaska	–	–	2,032	5,770	11,535	13,691
Arizona	1,022	3,046	10,267	21,056	62,020	93,837
Arkansas	3,118	7,834	15,046	29,891	78,094	69,256
California	13,116	53,820	135,450	271,292	431,066	611,272
Colorado	2,426	6,162	17,205	27,126	54,181	59,342
Connecticut	6,510	10,545	17,436	46,885	82,750	91,159
Delaware	1,177	1,685	4,385	10,335	24,263	24,688
Florida	6,736	22,818	57,263	114,690	268,366	268,047
Georgia	2,172	5,630	17,988	37,304	53,408	58,626
Hawaii	–	–	–	76	8,398	8,456
Idaho	406	844	10,068	14,778	36,560	41,409
Illinois	23,507	41,278	104,854	231,197	382,279	375,757
Indiana	10,102	22,844	38,211	63,500	98,411	110,192
Iowa	11,608	22,680	46,310	80,728	139,399	151,369
Kansas	4,040	14,129	22,503	35,430	73,833	74,341
Kentucky	3,545	8,041	13,126	30,697	56,045	59,098
Louisiana	5,232	6,797	13,153	27,871	49,888	57,898
Maine	3,681	6,316	9,715	14,671	36,505	36,149
Maryland	4,585	13,134	26,343	57,448	87,727	90,848
Massachusetts	7,183	11,184	23,383	50,183	65,424	119,096
Michigan	22,034	42,236	75,645	154,482	259,945	244,743
Minnesota	9,445	21,687	43,532	66,847	140,739	169,701
Mississippi	250	2,992	7,280	14,442	30,901	48,981
Missouri	10,214	17,019	38,967	75,144	113,448	116,407
Montana	298	1,933	4,262	7,895	22,511	24,909
Nebraska	812	4,566	7,261	25,442	44,181	46,134
Nevada	277	1,458	4,475	9,477	24,597	32,783
New Hampshire	2,883	3,816	6,975	13,580	24,176	32,833
New Jersey	19,918	36,215	70,667	133,374	276,804	274,470
New Mexico	1,814	5,151	11,700	16,215	37,191	40,779
New York	46,666	78,557	141,946	240,943	329,330	334,280
North Carolina	7,970	18,088	31,768	67,120	137,047	160,141
North Dakota	1,460	5,928	10,549	16,732	26,618	29,647
Ohio	26,926	45,049	100,157	159,207	219,949	304,025
Oklahoma	5,550	19,406	38,446	65,696	126,948	175,643
Oregon	2,817	15,286	30,968	48,541	108,817	111,865
Pennsylvania	34,871	53,867	83,224	126,205	327,739	405,580
Rhode Island	2,895	4,562	7,279	16,258	18,466	17,868
South Carolina	1,717	4,777	9,938	17,790	34,173	44,763
South Dakota	845	2,040	6,654	10,741	16,856	15,919
Tennessee	4,454	12,372	27,956	62,631	102,651	118,283
Texas	8,543	25,515	83,900	165,816	325,195	340,972
Utah	1,149	2,583	6,636	10,623	20,380	23,018
Vermont	2,469	3,948	7,356	12,208	21,615	29,484
Virginia	6,721	12,754	23,639	63,171	111,148	113,197
Washington	3,168	12,283	23,658	49,629	89,561	114,336
West Virginia	4,904	9,140	19,322	27,379	49,987	55,553
Wisconsin	13,183	24,123	43,364	71,443	107,764	131,730
Wyoming	648	2,220	7,698	10,031	31,336	38,045

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

232. State Alcoholic Beverage Sales Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$174,519	$419,594	$650,467	$1,420,216	$2,477,568	$2,723,456
Alabama	299	1,336	7,292	41,661	87,493	104,364
Alaska	–	–	2,188	4,425	7,366	8,978
Arizona	662	1,945	3,587	9,240	22,093	23,341
Arkansas	1,504	4,895	5,954	11,373	22,041	23,308
California	9,854	16,145	50,401	105,792	138,902	140,597
Colorado	2,097	3,640	5,828	11,198	23,627	25,337
Connecticut	2,931	5,314	7,207	23,730	24,879	25,827
Delaware	555	883	1,645	3,587	4,745	5,036
Florida	3,772	22,626	45,614	120,533	283,008	312,752
Georgia	2,802	17,124	20,333	57,837	96,473	97,990
Hawaii	–	–	3,232	7,482	12,948	7,701
Idaho	225	842	1,932	3,886	7,749	8,164
Illinois	9,472	22,966	31,623	66,989	76,675	75,332
Indiana	4,242	12,273	14,075	19,894	34,020	34,387
Iowa	1,410	3,310	3,235	9,048	16,403	16,399
Kansas	509	5,322	5,286	9,984	29,524	34,400
Kentucky	3,346	9,483	17,686	14,293	16,071	16,850
Louisiana	2,791	15,943	19,886	31,306	50,944	56,945
Maine	1,072	2,056	2,215	4,711	26,357	30,194
Maryland	3,625	5,876	8,838	15,663	29,227	32,119
Massachusetts	5,345	20,568	25,856	54,821	80,631	85,059
Michigan	4,401	6,832	21,940	63,915	90,257	96,304
Minnesota	4,910	13,480	15,321	34,111	54,201	55,283
Mississippi	623	2,301	4,370	13,097	31,411	35,047
Missouri	4,138	5,518	5,935	12,335	24,958	25,022
Montana	711	1,512	3,819	6,309	14,207	14,844
Nebraska	1,494	2,610	2,680	6,397	12,425	13,873
Nevada	180	492	1,152	5,353	10,882	11,776
New Hampshire	596	1,024	1,089	2,274	4,544	5,350
New Jersey	8,546	14,612	21,411	43,598	55,492	59,116
New Mexico	647	1,305	2,098	4,509	7,713	15,912
New York	34,246	45,018	57,190	112,623	149,678	147,000
North Carolina	1,760	8,398	16,324	57,316	104,753	115,728
North Dakota	946	3,104	3,010	4,513	6,352	6,021
Ohio	17,660	30,093	37,283	61,192	75,531	73,682
Oklahoma	692	4,502	14,439	18,240	37,334	47,194
Oregon	599	1,195	1,404	2,403	10,262	10,836
Pennsylvania	14,192	40,983	46,120	88,263	120,986	142,157
Rhode Island	356	1,633	3,120	5,849	7,420	7,418
South Carolina	2,315	12,874	16,109	37,509	85,082	91,574
South Dakota	1,219	2,552	2,572	5,169	7,744	8,800
Tennessee	807	7,790	8,206	23,238	49,916	57,828
Texas	5,682	13,249	35,035	54,643	200,465	267,682
Utah	113	743	922	2,269	5,870	8,161
Vermont	678	2,553	4,078	9,516	13,106	14,450
Virginia	1,449	6,917	8,900	34,212	76,397	72,768
Washington	2,054	1,948	13,083	39,481	81,173	98,666
West Virginia	950	2,083	3,305	17,303	5,610	6,556
Wisconsin	5,513	11,179	15,028	26,261	40,784	47,173
Wyoming	329	553	611	865	1,833	2,155

[a] Data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

233. State Tobacco Sales Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$58,998	$414,143	$922,519	$2,308,000	$3,737,798	$3,957,870
Alabama	3,156	7,645	18,474	36,876	56,438	69,947
Alaska	–	–	1,223	2,711	4,283	4,908
Arizona	612	1,793	3,495	19,508	39,883	40,766
Arkansas	1,410	4,633	8,823	23,449	49,740	51,667
California	–	–	63,860	235,277	269,044	278,317
Colorado	–	–	–	12,323	34,856	37,159
Connecticut	2,572	7,648	10,992	56,117	76,510	74,411
Delaware	–	1,036	2,007	9,022	11,999	12,628
Florida	–	8,706	9,252	39,235	255,845	270,168
Georgia	2,761	12,684	19,827	40,466	79,946	85,585
Hawaii	–	–	1,971	5,803	12,759	14,011
Idaho	–	1,644	3,248	4,885	8,027	8,240
Illinois	–	28,328	49,320	153,149	176,726	173,978
Indiana	–	12,548	16,646[b]	39,890[b]	81,167	85,405
Iowa	1,783	4,947	11,489	29,824	46,551	61,070
Kansas	1,128	4,929	8,756	20,390	32,671	33,867
Kentucky	1,587	4,987	9,693	11,881	21,487	21,830
Louisiana	4,522	18,126	26,743	33,178	60,984	65,356
Maine	–	5,142	6,551	14,741	24,166	24,661
Maryland	–	–	10,940	26,459	52,441	70,272
Massachusetts	1,209	25,930	39,168	75,208	144,018	145,357
Michigan	–	22,565	53,801	85,893	140,365	135,257
Minnesota	–	11,123	21,047	49,437	86,547	88,672
Mississippi	2,313	6,774	10,950	19,668	33,231	35,074
Missouri	–	–	10,888	47,117	61,182	60,979
Montana	–	1,341	5,870	[illegible]	11,552	11,752
Nebraska	–	3,860	5,962	[illegible]	22,490	[illegible]
Nevada	–	738	1,586	[illegible]	11,950	13,525
New Hampshire	–	2,441	4,100	13,870	25,735	26,245
New Jersey	–	17,781	40,817	118,227	170,572	177,445
New Mexico	–	2,228	4,630	10,469	14,507	14,650
New York	–	56,684	119,188	256,564	332,079	339,733
North Carolina	–	–	–	11,738	78,031	18,278
North Dakota	499	2,692	3,543	6,278	9,610	9,724
Ohio	7,813	18,130	60,147	121,530	207,947	198,604
Oklahoma	2,144	10,390	13,839	37,984	80,738	86,919
Oregon	–	–	–	12,297	29,816	47,078
Pennsylvania	11,159	42,759	63,495	185,672	252,423	254,922
Rhode Island	173	3,102	5,943	14,948	24,365	26,510
South Carolina	2,369	5,859	11,473	17,402	28,101	30,199
South Dakota	576	1,723	3,222	7,033	10,418	10,973
Tennessee	2,524	8,511	17,447	50,703	74,432	79,008
Texas	6,903	23,532	85,850	186,363	321,765	346,038
Utah	325	869	2,295	5,403	10,236	11,139
Vermont	348	1,807	3,392	6,532	9,605	9,986
Virginia	–	–	–	13,751	17,457	17,954
Washington	1,084	6,501	18,132	37,122	63,603	94,254
West Virginia	28	2,057	9,511	13,975	37,069	37,818
Wisconsin	–	9,950	21,208	58,938	86,951	114,231
Wyoming	–	–	1,705	3,166	5,500	5,809

[a] Data for 1939 not strictly comparable to other years.
[b] Includes related license taxes.
Source: Department of Commerce, Bureau of the Census.

234. State Tobacco Tax Rates[a]

As of April 1, 1983

State	Cigarettes (per package of 20)[b]	Cigars (per 1,000)[c]	Smoking tobacco	Chewing tobacco and snuff
Alabama	16¢[d]	$1.50-$20.25[d]	([d,e])	3/4¢ per ounce[d,f]
Alaska	8	–	–	–
Arizona	13	$1.00-$10.00	1/4¢-1¢ per ounce	1¢ per ounce[g]
Arkansas	21	16% of wholesale	16% of mfg. price	16% of wholesale
California	10	–	–	–
Colorado	10	–	–	–
Connecticut[h]	21	–	–	–
Delaware	14	–	–	–
Florida	21	–	–	–
Georgia	12	$1.50-$20.00	–	–
Hawaii	40% of wholesale	40% of wholesale	40% of wholesale	40% of wholesale
Idaho	9.1	35% of wholesale	35% of wholesale	35% of wholesale
Illinois	12[d]	–	–	–
Indiana	10.5	–	–	–
Iowa	18[i]	10% of wholesale	10% of wholesale	10% of wholesale
Kansas	11	10% of wholesale	10% of wholesale	10% of wholesale
Kentucky	3	–	–	–
Louisiana	11	8-20%[j]	33% of wholesale	–
Maine	16	–	–	–
Maryland[h]	13	–	–	–
Massachusetts	21	–	–	–
Michigan	21	–	–	–
Minnesota	18[d]	20% of wholesale	20% of wholesale	20% of wholesale
Mississippi	11	$1.80-$25.20	1-1/8¢ on each 5¢ or fraction of retail	9/16¢ on each 5¢ or fraction of retail
Missouri	13	–	–	–
Montana	12[k]	12-1/2% of wholesale	12-1/2% of wholesale	12-1/2% of wholesale
Nebraska	18[l]	–	–	–
Nevada	10[d]	–	–	–
New Hampshire	12	–	–	–
New Jersey	24	–	–	–
New Mexico	12	–	–	–
New York	21[d,m]	–	–	–
North Carolina	2	–	–	–
North Dakota	13	11% of wholesale	11% of wholesale	11% of wholesale
Ohio	14	–	–	–
Oklahoma	18	$10.00-$30.00	40% of factory list	30% of factory list
Oregon	19[o]	–	–	–
Pennsylvania	18	–	–	–
Rhode Island	23[d]	–	–	–
South Carolina	7	$11.00-$20.00	36% of mfg. price	5% of mfg. price
South Dakota	15	–	–	–
Tennessee	13	6% of wholesale	6% of wholesale	6% of wholesale
Texas	18.5	$7.50-$15.00	25% of factory list	25% of factory list
Utah	12	25% of sales price	25% of sales price	25% of sales price
Vermont	12	20% of wholesale	20% of wholesale	20% of wholesale
Virginia	2.5	–	–	–
Washington	23[d]	45% of wholesale	45% of wholesale	45% of wholesale
West Virginia	17	–	–	–
Wisconsin	25[p]	20% of mfg. list	20% of mfg. list	20% of mfg. list
Wyoming	8	–	–	–
District of Columbia	13	–	–	–

---

[a] Distributors, wholesalers, and retailers are assessed special licensing fees in some states. Some states, however, offer discounts to these marketing units.

[b] Rate on most common size. Many states use graduated rates based on size or weight. Rate shown is cents per package unless otherwise indicated. In addition to the state tax, local taxes are imposed by some jurisdictions in several states, including Alabama, New Jersey, New York, and Virginia.

[c] A special rate applies to small cigars (less than 3 lbs. per thousand); in many states they are taxed like cigarettes.

[d] State imposes a use tax of equal amount.

[e] Ranges from 2¢ to 11¢ on packages weighing up to 4 ounces, plus 3¢ per ounce over 4 ounces.

[f] Rate applies to each oz. or any fraction thereof for chewing tobacco; snuff taxed at rates ranging from 1/2¢ to 4¢ on packages weighing up to 6 ounces, plus 6¢ for each additional ounce.

[g] Plug tobacco taxed at 1/6¢ per ounce.

[h] In 1983, the general sales tax exemption for cigarettes was removed.

[i] Rate is reduced to 13¢, July 1, 1983.

[j] Rate is 8% if price is 12¢ wholesale or less per cigar; if wholesale price is more than 12¢, rate is 20%.

[k] In 1980, cigarette tax increased from 10¢ to 12¢, however, cigarettes were exempted from general sales tax.

[l] Rate is reduced to 15¢ per pack, May 1, 1984.

[m] Rate is reduced to 15¢ per pack, April 1, 1983.

[n] Rate is reduced to 9¢ per pack, July 1, 1983.

[o] Rate is reduced to 20¢ per pack, July 1, 1983.

[p] Rate is reduced to 20¢ per pack, October 1, 1983.

Source: Commerce Clearing House.

235. State Inheritance Tax Rates and Exemptions

Selected Categories of Heirs

As of April 1, 1983

State[a]	Rate[b] (percent)			Maximum rate applies above (thousands)	Exemptions[c] (thousands)			
	Spouse, child, or parent	Brother or sister	Other than relative		Spouse	Child or parent	Brother or sister	Other than relative
Connecticut[d]	2-8	4-10	8-14	1,000	100	20	6	1
Delaware	1-6	5-10	10-16	200	70	3	1	None
Hawaii	2-8	3-10	3-10	145	300	150	5	5
Idaho	2-15	4-20	8-30	500	All[d]	30[e]	10	10
Indiana	1-10	7-15	10-20	1,500[f]	All	5[e]	.5	.1
Iowa	1-8	5-10	10-15	150	150	15[e]	None	None
Kansas	1-5	3-12.5	10-15	500	All	30	5	None
Kentucky	2-10	4-16	6-16	500	50	5	1	.5
Louisiana	2-3	5-7	5-10	25	5[g]	5	1	.5
Maine	5-10	8-14	14-18	250[f]	50	25	1	1
Maryland[h]	1	10	10	(i)	.15[j]	.15[j]	.15[j]	.15[j]
Michigan	2-10[k]	2-10[k]	12-17[l]	750	65[l]	10[e]	10	None
Montana	2-8	4-16	8-32	100	All	7[e]	1	None
Nebraska	1	1	6-18	60	All	10	10	.5
New Hampshire	(m)	15	15	(i)	(m)	(m)	None	None
New Jersey	2-16	11-16	15-16	3,200	15	15	.5[j]	.5[j]
North Carolina	1-12	4-16	8-17	3,000	3.15[o]	(o)	None	None
Oregon	12	12	12	(i)	(p,q)	(p,q)	(p)	None
Pennsylvania	6	15	15	(i)	None[r]	None[r]	None	None
South Dakota	1.5-15	4-20	6-30	100	All	30[s]	.5	1
Tennessee	5.5-9.5	5.5-9.5	6.5-16	440	120[t]	120	120	10
West Virginia	3-13	4-18	10-30	1,000	30	10	None	None
Wisconsin	1.25-12.5	5-25	10-30	500	All	10	1	.5
District of Columbia	1-8	5-23	5-23	1,000	5	5	1	1

(Continued)

235. State Inheritance Tax Rates and Exemptions —Continued

[a] In addition to an inheritance tax, all states listed also levy an estate tax, generally to assure full absorption of the Federal credit.

[b] Rates generally apply to excess above graduated absolute amounts.

[c] Generally, transfers to governments or solely charitable, educational, scientific, religious, literary, public, and other similar organizations in the United States are wholly exempt. Some states grant additional exemptions either for insurance, homestead, joint deposits, support allowance, disinherited minor children, orphaned, incompetent, or blind children, and for previously or later taxed transfers. In many states, exemptions are deducted from the first bracket only. Adopted children generally receive the same consideration as natural children.

[d] On estates, an additional inheritance tax equal to 30% of the basic tax is imposed.

[e] Exemption for child (in thousands): $50 in Iowa and $30 in South Dakota; in Montana, all property is exempt. Exemption for minor child (in thousands): $50 in Idaho, $10 in Indiana, $20 in Kentucky. In Michigan, a widow receives $5,000 for every minor child to whom no property is transferred in addition to normal exemption of a spouse.

[f] Maximum rate for brother or sister or any other relative in Indiana applies above $1 million. In Maine, the maximum rate for any other relative applies above $150,000.

[g] Community property state, in which in general, either all community property to the spouse is exempt, or only one-half of the community property is taxable on death of either spouse.

[h] Where property of a decedent subject to administration in Maryland is $7,500 or less, no inheritance taxes are due.

[i] Rates apply to entire share.

[j] No exemption if share exceeds amounts stated.

[k] No tax on the share of any beneficiary if the value of the share is less than $100.

[l] Spouse entitled to another $10,000 exemption.

[m] Spouses, minor children, parents, and minor adopted children in the decedent's line of succession are entirely exempt.

[n] Credit.

[o] Credits allowed on pro rata basis according to tax liability on the amount of credit unused by surviving spouse or beneficiaries.

[p] Net taxable estates allowed exemption of $50,000 if decedent died in 1978, $70,000 in 1979 or 1980, $100,000 in 1981 and 1982, $200,000 in 1983 or 1984, and $500,000 in 1985 or 1986.

[q] Credit allowed surviving spouse or child or stepchild under 18 who is incapable of self-support. Credit is $54,000 in 1978, $51,000 in 1979 and 1980, $48,000 in 1981 and 1982, $36,000 in 1983 and 1984, and zero thereafter. Estates of decedents dying after January 1, 1987, are not subject to inheritance tax.

[r] However, the $2,000 family exemption is specifically allowed as a deduction.

[s] Rates range from 3-6% for a spouse or a child and from 3-12% for parents. Spouses exempt from tax, exemption for parents is $3,000.

[t] There is a marital deduction equal to the greater of $250,000 or 50% of the value of the adjusted gross estate.

Source: Commerce Clearing House.

236. State Death and Gift Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$131,060	$168,374	$420,180	$996,396	$2,035,269	$2,350,092
Alabama	199	914	612	1,380	5,441	9,630
Alaska	–	–	54	123	198	335
Arizona	394	118	463	4,245	12,117	11,959
Arkansas	167	205	241	743	4,666	4,390
California	8,372	19,852	47,180	156,935	463,406	461,665
Colorado	919	1,918	6,638	11,934	29,780	12,979
Connecticut	3,684	5,869	16,920	42,590	54,764	79,206
Delaware	254	2,879	1,088	5,353	7,883	8,234
Florida	4,535	3,011	5,488	16,017	69,910	76,474
Georgia	236	613	981	5,642	7,517	12,795
Hawaii	–	–	587	2,324	4,328	5,106
Idaho	108	222	751	785	4,524	3,481
Illinois	4,933	7,090	22,027	63,720	122,728	158,245
Indiana	945	3,042	7,563	15,013	38,845	41,047
Iowa	1,502	3,408	7,294	16,767	47,668	79,842
Kansas	500	1,079	3,727	7,234	26,246	31,555
Kentucky	1,866	2,618	5,302	12,445	23,295	29,606
Louisiana	677	1,510	7,311	6,728	22,691	27,157
Maine	578	1,476	3,229	4,944	11,397	17,074
Maryland	1,824	2,581	4,987	11,921	20,653	23,614
Massachusetts	11,082	9,660	20,535	43,422	78,952	99,355
Michigan	4,964	7,929	12,124	26,470	46,281	58,002
Minnesota	1,980	2,335	7,335	20,032	41,922	24,568
Mississippi	100	231	666	1,980	6,006	6,587
Missouri	1,625	2,742	5,259	11,996	26,255	36,291
Montana	232	422	1,775	4,235	8,537	7,680
Nebraska	87	189	374	816	2,277	10,360
New Hampshire	743	911	2,093	3,769	8,256	9,479
New Jersey	6,354	9,139	20,621	65,574	111,047	126,763
New Mexico	51	215	676	1,669	2,327	3,702
New York	35,582	22,375	71,611	127,935	124,920	145,976
North Carolina	881	2,211	6,644	18,936	42,149	45,336
North Dakota	32	113	278	842	2,828	3,114
Ohio	2,593	4,194	8,694	17,854	37,208	49,057
Oklahoma	565	2,449	6,396	14,459	27,477	41,347
Oregon	406	1,467	4,523	14,088	27,359	42,216
Pennsylvania	20,893	20,404	51,121	98,850	173,229	218,419
Rhode Island	1,318	1,556	3,873	8,618	11,962	9,069
South Carolina	191	397	1,596	3,517	9,309	13,348
South Dakota	41	375	927	1,952	7,262	8,135
Tennessee	1,425	1,947	4,847	18,118	28,798	29,238
Texas	610	6,047	12,608	23,123	75,589	107,849
Utah	337	363	1,017	3,102	1,695	4,514
Vermont	317	371	733	2,307	1,368	1,441
Virginia	830	2,028	5,176	12,245	27,281	21,756
Washington	2,018	3,559	9,422	25,434	54,598	56,191
West Virginia	700	888	2,430	5,009	12,636	14,109
Wisconsin	3,367	5,337	14,039	32,569	56,791	59,483
Wyoming	43	110	344	632	2,893	2,313

[a] Data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

237. State Estate Tax Rates and Exemptions[a]

As of April 1, 1983

State	Rates (on net estate after exemptions)[b]	Maximum rate applies above	Exemption
Alabama	Maximum Federal credit[c,d]	$10,040,000	$60,000
Alaska	Maximum Federal credit[c,d]	10,040,000	60,000
Arizona	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Arkansas	Maximum Federal credit[c,d]	10,040,000	60,000[e]
California	Maximum Federal credit[c,d]	10,040,000	60,000
Colorado	Maximum Federal credit[c,d]	10,040,000	60,000
Florida	Maximum Federal credit[c,d]	10,040,000	60,000
Georgia	Maximum Federal credit[c,d]	10,040,000	60,000
Illinois	Maximum Federal credit[c,d]	10,040,000	60,000
Massachusetts	5% on first $50,000 to 16%	4,000,000	30,000[e,f]
Minnesota	7% on first $125,000 to 12%	925,000	275,000[e]
Mississippi	1% on first $60,000 to 16%	10,000,000	175,625[e]
Missouri	Maximum Federal credit[c,d]	10,040,000	60,000
New Mexico	Maximum Federal credit[c,d]	10,040,000	60,000
New York	2% on first $50,000 to 21%[g,h]	10,100,000	([e,i])
North Dakota	Maximum Federal credit[c,d]	10,400,000	60,000
Ohio	2% on first $40,000 to 7%	500,000	10,000[e,j]
Oklahoma	.5% on first $10,000 to 15%	10,000,000	60,000[e,k,l]
Rhode Island	2% on first $25,000 to 9%[c]	1,000,000	25,000[m]
South Carolina	5% on first $40,000 to 7%	100,000	120,000[e,m]
Texas	Maximum Federal credit[c,d]	10,400,000	60,000
Utah	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Vermont	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Virginia	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Washington	Maximum Federal credit[c,d]	10,400,000	60,000
Wyoming	Maximum Federal credit[c,d]	10,400,000	60,000

[a] Excludes states shown in Table 235 which levy an estate tax in addition to their inheritance taxes to assure full absorption of the Federal credit.

[b] The rates generally are in addition to graduated absolute amounts.

[c] Maximum Federal credit allowed under the 1954 Code for state estate taxes paid is expressed as a percentage of the taxable estate (after $60,000 exemption) in excess of $40,000, plus a graduated absolute amount. In Rhode Island on net estates above $250,000.

[d] A tax on nonresident estates is imposed on the proportionate share of the net estate which the property located in the state bears to the entire estate wherever situated. In New Mexico, the tax on nonresident estates is imposed on the proportionate share of the gross estate located in New Mexico.

[e] Transfers to religious, charitable, educational, and municipal corporations generally are fully exempt. Limited in Mississippi to those located in United States or its possessions.

[f] Applies to net estates above $60,000. Otherwise, exemption is equal to Massachusetts net estate.

[g] An additional estate tax is imposed to assure full absorption of the Federal credit. In New York, this applies only to residents.

[h] On net estate before exemption. Marital deduction is one-half of adjusted gross estate or $250,000, whichever is greater. Orphans under age 21 receive deduction.

[i] The specific exemptions are $20,000 of the net estate transferred to spouse and $5,000 to lineal ancestors and descendants and certain other named relatives. The credit is variable, ranging from the full amount of tax if estate tax is $2,750 or less to $500 if estate tax is $5,000 or more.

[j] Property is exempt to the extent transferred to surviving spouse, not exceeding $60,000; for a child under 18, $14,000; and for each child 18 years of age and older, $6,000.

[k] An estate valued at $100 or less is exempt.

[l] Exemption is a total aggregate of $175,000 for father, mother, child, and named relatives.

[m] Marital deduction is $175,000 in Rhode Island. In South Carolina, marital deduction is one-half of adjusted gross estate up to $250,000.

Source: Commerce Clearing House.

238. State General Corporation License Tax Collections by State[a]

Selected Fiscal Years 1942-1982

(Thousands)

State	1942	1946	1950	1960	1970	1980	1982
Total	$87,736	$120,596	$175,875	$426,217	$763,813	$1,387,780	$1,760,577
Alabama	1,753	1,853	2,343	8,834	15,352	45,087	54,950
Alaska	–	–	–	95	402	671	1,055
Arizona	45	52	111	875	1,119	2,427	2,709
Arkansas	401	304	443	866	1,497	4,045	3,255
California	92	381	390	1,355	2,621	4,836	5,646
Colorado	104	105	206	998	1,352	2,747	3,329
Connecticut	199	339	407	1,208	1,309	3,425	4,750
Delaware	3,166	3,354	4,293	9,684	43,924	66,738	76,591
Florida	351	499	641	2,027	6,394	8,192	11,226
Georgia	442	491	755	2,017	3,800	9,004	11,247
Hawaii	–	–	–	158	334	737	783
Idaho	80	68	151	428	715	1,348	306
Illinois	2,984	3,160	3,756	5,565	27,181	37,013	41,433
Indiana	67	218	131	1,321	1,172	2,926	3,052
Iowa	111	218	291	286	602	17,238	19,789
Kansas	370	370	432	836	1,214	6,240	7,644
Kentucky	382	564	886	1,770	4,522	12,394	14,657
Louisiana	3,175	3,522	4,479	14,452	25,830	66,570	99,121
Maine	224	236	214	417	383	680	832
Maryland	508	329	432	793	1,459	3,819	3,176
Massachusetts	9,790	28,670	44,433	66,245	2,873[b]	5,037	8,985
Michigan	6,015	7,438	11,005	69,139	124,024	5,349	3,102
Minnesota	37	111	90	349	674	1,401	1,749
Mississippi	474	666	1,099	3,497	9,392	25,729	36,961
Missouri	1,695	1,165	3,042	6,070	20,673	27,326	34,809
Montana	18	40	66	136	187	300	468
Nebraska	151	163	221	510	1,357	2,592	2,980
Nevada	48	69	63	480	839	2,223	2,503
New Hampshire	31	45	109	256	842	2,773	2,278
New Jersey	2,314	7,290	8,643	31,603	49,277	151,817	144,409
New Mexico	238	239	355	1,062	1,720	5,384	5,160
New York	637	1,956	1,332	3,413	5,475	7,450	10,831
North Carolina	2,303	3,023	4,368	8,193	20,340	49,335	64,507
North Dakota	23	11	15	34	120	301	767
Ohio	4,640	6,310	9,327	47,078	114,044	81,471	120,193
Oklahoma	964	1,089	1,832	3,439	6,177	17,809	22,565
Oregon	348	339	462	687	1,412	2,458	3,130
Pennsylvania	31,312	32,993	52,081	55,503	124,920	279,881	350,397
Rhode Island	682	3,742	804	190	660	1,774	1,915
South Carolina	429	352	509	1,054	1,901	5,601	7,202
South Dakota	–	–	21	87	168	385	284
Tennessee	1,484	2,406	5,057	8,369	17,795	45,640	51,365
Texas	2,694	4,385	7,996	60,606	110,276	352,615	496,220
Utah	162	62	74	172	–	–	–
Vermont	90	103	15	27	123	194	211
Virginia	541	552	715	1,253	2,244	6,143	7,380
Washington	331	339	412	1,438	2,260	4,199	5,995
West Virginia	727	733	1,098	839	1,649	3,693	4,212
Wisconsin	82	214	215	334	948	2,033	2,656
Wyoming	22	28	55	169	261	730	1,792

[a] Licenses and fees applicable to all corporations. Excludes corporation taxes based on value of property, net income, or gross receipts from sales or taxes imposed on particular types of corporations.

[b] Excludes portion of corporation excise taxes and surtaxes measured by corporate excess included here for prior years.

Source: Department of Commerce, Bureau of the Census.

239. State Insurance Company Gross Premiums Tax Collections by State

Selected Fiscal Years 1942-1982

(Thousands)

State	1942	1950	1960	1970	1980	1982
Total	$113,198	$241,185	$531,965	$1,182,134	$3,113,231	$3,457,553
Alabama	1,173	2,678	7,964	20,643	68,410	71,696
Alaska	—	—	857	2,562	10,436	13,504
Arizona	275	823	3,275	9,365	29,457	22,000
Arkansas	861	1,916	3,918	9,144	29,969	35,307
California	8,558	23,286	62,342	134,954	446,262	483,860
Colorado	870	1,970	4,920	12,021	38,883	46,660
Connecticut	4,169	9,276	13,915	40,336	61,977	72,398
Delaware	388	729	1,624	4,454	11,381	13,405
Florida	1,318	3,832	11,730	34,115	103,524	112,775
Georgia	1,110	3,783	10,543	21,905	68,043	74,901
Hawaii	—	—	1,883	6,096	23,001	27,713
Idaho	371	1,114	2,496	4,471	15,977	16,915
Illinois	7,768	15,062	26,604	68,452	82,871	78,484
Indiana	2,582	5,514	9,633	24,299	58,291	56,467
Iowa	1,828	4,052	7,497	15,704	43,746	71,410
Kansas	1,135	2,934	6,315	11,424	34,083	38,850
Kentucky	1,541	3,315	6,513	17,556	62,016	93,394
Louisiana	1,586	3,974	9,708	22,818	81,724	100,374
Maine	705	1,399	2,355	4,348	13,095	14,824
Maryland	1,504	3,893	8,557	21,356	56,152	63,148
Massachusetts	2,015	5,072	11,813	39,068	111,517	122,218
Michigan	4,780	9,789	20,659	44,114	119,678	96,617
Minnesota	2,345	4,714	9,421	24,181	63,984	75,776
Mississippi	833	1,906	5,124	12,429	36,164	41,456
Missouri	3,676	6,448	13,078	23,578	64,064	69,868
Montana	361	853	2,207	4,578	11,716	20,318
Nebraska	619	1,409	3,712	7,398	20,228	22,866
Nevada	81	244	868	2,851	11,924	14,869
New Hampshire	471	962	1,888	5,858	13,427	15,523
New Jersey	4,992	8,153	18,053	38,740	89,565	113,405
New Mexico	233	708	2,050	5,666	20,199	21,716
New York	16,428	30,222	64,145	124,297	209,019	197,608
North Carolina	2,112	5,141	12,886	29,149	80,496	93,239
North Dakota	300	884	1,643	2,951	9,106	10,215
Ohio	7,012	13,909	25,792	53,116	131,405	156,829
Oklahoma	2,205	4,929	9,921	18,368	54,080	71,715
Oregon	1,000	2,458	5,578	7,975	33,039	34,261
Pennsylvania	9,470	15,667	29,374	59,541	165,412	179,770
Rhode Island	820	1,614	2,601	5,643	13,168	15,759
South Carolina	1,148	2,622	5,500	13,314	40,519	46,628
South Dakota	316	993	1,942	3,715	10,599	14,874
Tennessee	1,928	4,231	9,448	21,607	64,090	68,834
Texas	3,973	11,054	32,210	58,565	176,108	200,115
Utah	412	993	2,373	4,856	18,043	20,226
Vermont	309	619	1,195	2,339	6,380	6,964
Virginia	2,133	5,131	11,716	26,685	76,484	84,431
Washington	1,831	3,491	7,752	17,111	43,646	47,182
West Virginia	1,039	2,485	6,422	10,482	29,035	32,808
Wisconsin	2,445	4,478	9,014	26,276	43,828	47,477
Wyoming	169	456	1,031	1,660	7,016	5,901

Source: Department of Commerce, Bureau of the Census.

240. State Public Utility Gross Receipts Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$93,381	$185,175	$365,424	$918,363	$3,197,230	$4,956,966
Alabama	1,188	3,153	3,369	30,325	154,392	192,323
Alaska	–	–	–	338	1,981	1,233
Arizona	194	908	3,300	6,227	23,232	16,463
Arkansas	143	14	–	–	–	–
California	2,400	8,523	12,696	22,998	19,028	30,967
Colorado	652	–	–	443	1,148	2,301
Connecticut	2,340	5,486	7,895	34,253	142,112	214,928
Delaware	7	15	34	64	13,809	18,551
Florida	791	2,195	7,640	18,803	91,595	132,591
Georgia	2	–	–	–	–	–
Hawaii	–	–	4,026	14,105	32,458	56,987
Idaho	437	649	1,228	404	1,405	1,753
Illinois	11,743	22,848	48,570	143,838	464,008	595,746
Iowa	158	–	–	–	1,778	1,264
Kansas	1,307	245	293	302	588	756
Kentucky	333	2,546	6,224	–	–	–
Louisiana	1,335	9,839	7,127	12,406	29,843	36,472
Maine	1,211	2,599	4,140	3,772	16,979	24,822
Maryland	1,468	4,058	9,874	18,171	59,460	79,995
Michigan	1,148	–	–	–	–	–
Minnesota	6,553	15,102	21,143	33,225	67,697	70,826
Mississippi	–	–	200	399	–	–
Missouri	807	89	111	150	666	831
Montana	142	494	1,130	2,712	4,520	5,839
Nebraska	29	11	4	–	–	841
Nevada	218	–	–	301	1,251	1,852
New Hampshire	–	–	–	1,065	1,812	671
New Jersey	82	–	37	18,889	226,398	715,212
New Mexico	179	527	471	960	2,592	4,521
New York	23,190	34,317	68,664	143,614	497,580	731,212
North Carolina	2,572	10,440	23,943	58,392	199,067	272,333
North Dakota	24	4	1	161	3,159	3,988
Ohio	10,634	19,466	40,838	87,429	373,937	494,516
Oklahoma	1,565	246	630	1,198	6,281	9,194
Oregon	1,196	201	184	477	1,478	2,163
Pennsylvania	6,800	9,805	16,693	108,195	380,250	501,536
Rhode Island	565	2,760	5,023	13,207	36,737	53,917
South Carolina	1,311	2,734	4,517	9,612	18,568	24,694
South Dakota	25	17	33	42	308	318
Tennessee	1,172	1,307	1,511	3,928	13,154	18,382
Texas	1,907	4,744	18,507	37,477	171,462	268,193
Utah	–	62	117	307	997	2,483
Vermont	316	681	1,160	2,623	11,198	12,855
Virginia	3,754	10,944	18,129	32,943	100,018	103,301
Washington	350	5,710	14,682	31,314	101,307	145,657
West Virginia	634	–	–	–	–	–
Wisconsin	2,267	2,432	11,279	23,294	84,515	104,479
Wyoming	232	4	1	–	–	–

[a] Data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

241. State Severance Tax Collections by State

Selected Fiscal Years 1939-1982[a]

(Thousands)

State	1939	1950	1960	1970	1980	1982
Total	$47,227	$210,695	$419,704	$685,892	$4,167,399	$7,829,693
Alabama	355	928	1,598	2,242	32,410	63,470
Alaska	–	–	1,449	10,780	506,469	1,571,553
Arkansas	521	3,358	5,165	4,334	18,051	29,753
California	192	930	1,184	1,632	25,954	27,911
Colorado	22	16	2,811	1,058	31,121	49,184
Florida	–	30	43	248	121,254	157,633
Idaho	242	108	84	264	1,905	2,517
Indiana	–	307	353	322	1,582	1,780
Kansas	–	245	421	605	1,100	1,013
Kentucky	42	126	356	191	177,244	256,838
Louisiana	9,619	52,281	137,173	251,019	525,297	982,146
Michigan	393	932	792	965	43,525	81,603
Minnesota	2,198	16,224	14,558	18,976	83,459	118,609
Mississippi	–	6,092	10,778	14,262	52,514	117,012
Missouri	–	–	29	–	46	30
Montana	720	1,152	2,951	4,730	94,636	149,361
Nebraska	–	–	1,354	766	2,948	6,010
Nevada	27	37	49	50	23	–
New Hampshire	–	–	78	71	311	45
New Mexico	649	2,404	16,482	35,398	213,643	377,802
North Carolina	–	–	–	–	1,292	1,217
North Dakota	–	–	2,502	3,198	43,927	186,685
Ohio	–	–	–	–	4,596	4,033
Oklahoma	9,544	20,599	32,969	50,539	436,098	742,700
Oregon	104	524	659	1,937	50,592	50,480
South Dakota	1,118	622	466	16	2,423	9,299
Tennessee	–	–	–	–	2,204	2,512
Texas	17,415	102,692	180,929	273,213	1,525,118	2,378,601
Utah	349	866	3,869	4,272	10,584	22,295
Virginia	29	138	272	314	1,012	1,280
Washington	144	–	–	–	49,924	46,123
West Virginia	3,530	–	–	–	–	–
Wisconsin	14	84	235	222	437	837
Wyoming	–	–	95	4,268	105,700	389,361

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

242. State Pari-Mutuel Tax Collections by State

Selected Fiscal Years 1942-1982[a]

(Thousands)

State	1942	1950	1960	1970	1980	1982
Total	$23,164	$102,734	$265,068	$515,052	$731,076	$730,265
Arizona	110	614	2,278	3,904	9,580	10,877
Arkansas	335	624	1,529	5,232	15,573	17,286
California	1,770	15,341	36,100	59,970	126,306	122,928
Colorado	–	738	2,439	3,774	8,366	9,869
Connecticut	–	–	–	–	52,934	56,670
Delaware	400	1,020	3,700	7,232	1,609	843
Florida	4,393	12,472	25,973	50,898	102,490	108,802
Idaho	–	–	–	66	425	272
Illinois	1,287	7,924	16,863	42,630	79,095	66,709
Kentucky	–	683	2,178	5,863	13,951	14,079
Louisiana	84	568	3,027	4,933	18,446	21,609
Maine	70	320	1,070	1,459	1,313	1,617
Maryland	1,175	4,569	8,105	13,112	16,038	17,034
Massachusetts	2,471	7,888	12,721	25,603	29,474	33,271
Michigan	–	3,389	7,564	19,931	25,959	22,030
Nebraska	–	–	554	2,083	7,364	8,583
Nevada	–	–	–	–	385	339
New Hampshire	1,009	1,944	4,220	8,832	12,429	7,318
New Jersey	24	11,706	25,063	35,139	15,725	13,774
New Mexico	–	253	120	766	3,459	2,076
New York	8,266	26,572	86,908	159,231	98,751	104,756
Ohio	130	527	9,534	17,193	26,826	26,170
Oregon	134	697	1,127	2,452	4,711	5,302
Pennsylvania	–	–	–	18,099	27,764	26,372
Rhode Island	1,242	3,508	6,985	10,795	7,886	7,861
South Dakota	2	–	471	1,346	2,337	2,557
Vermont	–	–	–	2,922	836	1,026
Washington	129	608	1,161	1,474	7,199	6,781
West Virginia	142	769	5,378	10,100	13,829	12,432
Wyoming	–	–	–	13	16	22

[a] Data for years prior to 1960 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

243. State Pari-Mutuel Tax Rates[a]

As of December 1982

State	Tax rate	Breakage	
		Amount	To state (percent)
Arizona	3% on first $100,000[b] 5% of excess over $100,000	$.10	–
Arkansas	6%	.10	66-2/3[c]
California	Annual handle under $250 million; sliding scale beginning at 4.8%. Annual handle of $250 million or more; 5.7%.	Annual handle (millions)	
		$0-$24	50
		$24-$50	–
		over $50	100
Colorado	3.5%	.10	–
Delaware	20% to 90% of track's average daily income in excess of $145,000.	.10	–
Florida			
Summer	3.3% of handle in excess of $300,000.	.10	–
Winter	3.3% of handle in excess of $175,000; In tracks with average daily handle under $400,000 in preceding season, tax is 3.3% of handle in excess of $500,000.		
Idaho	1.25%	n.a.	n.a.
Illinois	Based on sliding scale of 1.75% on first $200,000 to 7.75% over $3,000,000.	.10	100
Kentucky	4.75%	.10	–
Louisiana	3% of excess over $60,000 to $201,000. 4% of excess over $201,000 to $401,000 plus $4,230. 5% over $401,000 plus $12,230.	.10	–
Maine	.5% on straight bets[d]	n.a.	n.a.
Maryland	4.09%	.10	–
Massachusetts	5%		
Michigan	6% on straight bets[d]	.10	50
Montana	1%	.10	–
Nebraska	5% on excess over $1,000,000	.10	–
Nevada	2%	.10	–
New Hampshire	1% on straight bets[d]	.10	50
New Jersey	Based on sliding scale of .30% to 1.30% on less than $1,000,000 and 2.22% to 3.22% over $1,000,000 at private tracks[f].	.10	100[e]
New Mexico	2.5% over $250,000 to $350,000, 3.5% over $350,000 to $400,000, 6% over $400,000	.10	–
New York	2% and 3% on straight bets[d]	.10[g]	20-55[h]
Ohio	5.25%	.10	25[i]
Oregon	4%	.10	–
Pennsylvania	4.5%	.10	25
South Dakota	3%[j]	.10	–
Vermont	5.5% on weekdays; 6.5% on Sundays	n.a.	n.a.
Washington	1% under $200,000 2% from $200,000 to $250,000 3% from $250,001 to $300,000 3.5% from $300,001 to $400,000 4% from $400,001 to $500,000 From daily handle in excess of $500,000: 4.5% on first $500,000 plus 5% on excess over $500,000[d]	.05	–
West Virginia	5% January-March and October-December 4% April-September	.10	–

[a] Applies to thoroughbred horseracing and may or may not apply to other forms of racing. Excludes racing at fairs when taxed at a lower rate.

[b] Tax is 1% at tracks where handle does not exceed $200,000.

[c] To city where track is located.

[d] 2.27% on exotic bets in Maine; 10% in Michigan and 2% in New Hampshire. In New York, tax is 3% on regular bets at Aqueduct, Belmont, and Saratoga; and 2% at Finger Lakes. State receives 4% on multiple bets (2 horses) at Aqueduct, Belmont, and Saratoga; and 7.5% on exotic (3 horses) at all tracks. In Washington, state receives an additional 1% on exotic bets.

[e] At tracks with handle under $1,000,000, state receives 100% of breakage over $65,000 and 100% of breakage over $85,000 at tracks with handle over $1,000,000.

[f] .5% at Sports Complex.

[g] Breakage is 10 cents on regular bets and 50 cents on exotic bets.

[h] State receives 20% at Aqueduct, Belmont, and Saratoga; 55% at Finger Lakes.

[i] After first $2,000 in any year.

[j] On daily handles under $100,000, state receives 2.25%.

Source: National Association of State Racing Commissioners.

245. State Unemployment Compensation Tax Collections by State

Selected Fiscal Years 1939-1981[a]

(Thousands)

State	1939	1950	1960	1970	1980	1981
Total	$801,113	$1,028,033	$2,135,933	$2,524,066	$11,615,657	$11,167,477
Alabama	8,134	11,913	17,739	24,219	154,185	153,825
Alaska	—	—	5,322	15,474	61,168	70,901
Arizona	2,140	3,824	9,149	21,727	96,473	78,767
Arkansas	3,303	4,332	8,842	15,388	73,544	77,929
California	75,351	128,456	268,217	531,108	1,597,909	1,381,865
Colorado	4,875	3,490	5,501	13,986	78,697	63,111
Connecticut	15,670	13,285	42,766	67,117	180,922	171,367
Delaware	2,205	1,458	9,677	6,287	34,163	36,345
Florida	6,109	7,542	35,967	34,939	279,045	205,066
Georgia	8,869	13,013	27,084	37,764	187,347	167,131
Hawaii	—	—	4,464	14,203	64,382	54,840
Idaho	2,016	4,263	5,103	8,789	44,204	43,674
Illinois	65,909	56,031	121,051	53,425	830,067	833,814
Indiana	19,623	18,156	42,998	49,786	163,656	169,623
Iowa	8,091	10,848	9,811	14,114	153,509	137,720
Kansas	5,703	5,966	10,605	16,384	85,810	86,275
Kentucky	10,939	14,833	29,297	27,990	140,533	171,063
Louisiana	9,810	15,350	20,217	31,882	222,098	125,847
Maine	4,032	6,173	8,560	10,134	58,820	46,076
Maryland	11,844	12,294	44,372	22,235	279,444	161,804
Massachusetts	37,803	49,018	78,435	121,586	444,874	286,531
Michigan	36,563	68,839	154,185	125,788	635,369	619,046
Minnesota	14,100	9,184	22,123	46,554	209,129	224,462
Mississippi	2,143	4,118	13,319	7,531	78,348	55,237
Missouri	19,567	23,327	30,003	37,369	159,966	111,752
Montana	2,682	4,178	4,106	6,608	44,577	45,702
Nebraska	3,986	2,724	6,754	7,102	36,861	43,913
Nevada	937	1,515	6,013	12,232	76,572	78,524
New Hampshire	2,734	4,538	6,785	6,127	28,187	23,940
New Jersey	43,978	43,601	109,894	181,058	661,230	665,234
New Mexico	1,481	4,058	5,996	7,060	41,573	41,008
New York	119,215	208,227	293,185	323,597	1,272,486	1,120,839
North Carolina	10,691	17,987	37,627	49,124	234,923	212,312
North Dakota	1,112	1,869	3,122	5,342	28,795	30,728
Ohio	56,889	44,029	107,558	87,788	495,430	515,462
Oklahoma	5,621	7,310	11,171	11,216	77,927	60,142
Oregon	6,439	12,788	34,338	29,631	216,329	256,293
Pennsylvania	75,745	57,937	239,053	163,477	720,798	1,111,838
Rhode Island	7,594	10,927	19,071	19,040	64,275	87,283
South Carolina	4,438	7,377	11,765	25,563	117,288	112,579
South Dakota	1,144	1,368	1,970	2,021	11,432	11,462
Tennessee	8,486	12,396	29,737	45,766	157,304	143,308
Texas	22,740	26,927	42,698	24,667	124,181	180,359
Utah	2,627	3,096	6,793	12,147	54,326	57,154
Vermont	1,506	1,569	2,585	6,396	29,218	29,016
Virginia	9,913	8,644	23,365	13,320	107,761	144,236
Washington	10,061	34,756	50,512	47,962	340,653	335,873
West Virginia	9,453	9,604	22,701	18,489	81,799	96,658
Wisconsin	15,415	13,222	31,759	59,815	265,031	215,970
Wyoming	1,427	1,673	2,568	2,739	14,039	13,573

[a] Data for 1939 are not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

246. Unemployment Compensation Benefits and Reserves by State

Calendar Year 1979

(Dollar Figures in Millions)

State	Current income[a]	Funds available for benefits as of Dec. 31, 1978[b]	Reserves as of Dec. 31, 1979	Benefits		
				Amount[c]	As percent of	
					Current income	Funds available[d]
Total	$12,740.6	$9,307.3	$12,240.6[e]	$8,982.9	70.5	96.5
Alabama	182.7	87.8	118.1	125.3	68.6	142.7
Alaska	62.9	57.8	65.9	54.6	86.8	94.5
Arizona	120.0	137.7	226.2	31.4	26.2	22.8
Arkansas	75.4	34.5	23.6	67.5	89.5	195.7
California	1,845.8	1,775.8	2,737.9	861.9	46.7	48.5
Colorado	89.6	97.9	136.6	52.7	58.8	53.8
Connecticut	187.4	76.3	103.5	114.9	61.3	150.6
Delaware	32.3	15.8	17.1	30.5	94.4	193.0
Florida	373.4	403.2	665.1	112.8	30.2	28.0
Georgia	220.7	346.9	447.4	122.4	55.5	35.3
Hawaii	73.1	37.7	79.4	30.8	42.1	81.7
Idaho	48.7	80.6	93.2	34.5	70.8	42.8
Illinois	796.5	342.6	486.9	665.3	83.5	194.2
Indiana	204.5	358.1	419.7	143.0	69.9	39.9
Iowa	164.3	94.4	155.5	106.1	64.6	112.4
Kansas	94.9	200.1	238.4	367.4	387.1	183.6
Kentucky	137.9	166.1	159.0	144.5	104.8	87.0
Louisiana	261.9	124.2	238.0	140.1	53.5	112.8
Maine	56.6	25.1	36.4	45.3	80.0	180.5
Maryland	268.3	121.1	273.2	115.9	43.2	95.7
Massachusetts	434.0	215.3	363.7	253.0	58.3	117.5
Michigan	733.9	617.7	112.2	616.8	84.0	100.0
Minnesota	206.3	164.4	70.3	134.5	65.2	81.8
Mississippi	95.1	180.3	230.7	44.8	47.1	24.8
Missouri	232.3	210.9	295.9	148.4	63.9	70.4
Montana	41.7	14.8	23.2	29.9	71.7	202.0
Nebraska	38.5	66.1	81.3	23.8	61.8	36.0
Nevada	76.8	59.9	95.2	33.7	43.9	56.3
New Hampshire	36.9	60.5	81.5	16.2	43.9	26.8
New Jersey	643.2	147.7	144.6	615.8	95.7	416.9
New Mexico	46.5	54.9	80.0	22.2	47.7	40.4
New York	1,271.3	30.8	402.6	897.8	70.6	2,914.8
North Carolina	272.7	403.6	564.5	111.7	41.0	27.7
North Dakota	27.2	16.5	20.8	21.9	80.5	132.7
Ohio	557.6	451.7	513.2	494.3	88.6	109.4
Oklahoma	97.1	119.3	177.0	41.6	42.8	34.9
Oregon	229.4	194.0	320.2	103.2	45.0	53.2
Pennsylvania	724.1	192.6	131.2	818.7	113.1	425.1
Rhode Island	57.1	14.0	6.5	66.0	115.6	471.4
South Carolina	123.4	136.1	195.2	65.6	53.2	48.2
South Dakota	12.4	13.7	16.2	10.0	80.6	73.0
Tennessee	170.3	242.5	274.4	140.0	82.2	57.7
Texas	212.8	346.3	396.6	162.8	76.5	47.0
Utah	57.1	48.8	67.4	38.4	67.3	78.7
Vermont	28.6	16.0	19.6	19.3	67.5	120.6
Virginia	102.2	96.2	103.1	92.5	90.5	96.2
Washington	345.1	103.8	72.9	139.3	40.4	134.2
West Virginia	84.1	57.3	38.9	101.0	120.1	76.3
Wisconsin	311.2	362.3	465.4	217.3	69.8	60.0
Wyoming	19.2	58.7	68.9	8.0	41.7	13.6
District of Columbia	56.0	9.4	26.5	44.3	79.1	471.3

[a] Includes interest credits to trust fund, employer contributions, and contributions from employees in states which tax workers.
Includes penalties and interest for those states in which state law requires these items to be used to pay benefits.
[b] Sum of balances in state clearing accounts, benefit-payment accounts, and state accounts in Federal unemployment trust fund.
[c] Includes states' share of extended benefits—$118.4 million.
[d] Funds available for benefits as of December 31, 1978.
[e] Includes advances from the Federal Unemployment Account in the Federal Unemployment Trust Fund.
Source: Department of Labor, Employment and Training Administration.

244. State Unemployment Compensation Tax Rates and Related Data by State

Regular State Programs Only[a]

Calendar Year 1979

State	Employer contributions[b]			Taxable wage base as of Dec. 31, 1978	Average weekly wages in covered employment		Average weekly benefit[c]		
	Total (millions)	As a percent of							
		Taxable wages	Total wages		Taxable wages	Total wages	Amount	As percent of total wages	Average duration (weeks)
Total[d]	$12,089.0	2.64	1.29	$6,000	$118.78	$252.82	$89.68	33.2	13.1
Alabama	176.1	2.64	1.46	6,600	122.16	226.43	73.38	33.1	10.8
Alaska	59.0	4.79	2.51	10,000	211.62	397.69	82.52	20.4	16.8
Arizona	107.0	2.22	1.11	6,000	119.98	240.22	76.44	32.3	10.8
Arkansas	74.2	2.06	1.16	6,000	114.40	204.63	77.53	38.3	11.5
California	1,688.3	3.39	1.55	6,000	120.24	265.00	77.82	29.2	13.6
Colorado	81.4	1.33	.66	6,000	119.86	248.16	102.65	42.0	10.5
Connecticut	181.4	2.59	1.15	6,000	114.94	265.77	94.50	36.4	11.1
Delaware	32.3	2.79	1.14	6,000	112.99	274.53	100.25	38.1	12.3
Florida	335.1	1.95	1.08	6,000	115.63	218.51	66.53	30.5	12.1
Georgia	193.3	1.92	.99	6,000	115.88	227.18	76.28	34.4	9.2
Hawaii	69.0	2.78	1.95	10,400	155.35	225.22	95.38	41.8	13.3
Idaho	42.8	2.12	1.47	10,200	155.35	225.03	90.07	40.9	10.8
Illinois	796.5	—	1.38	6,000	102.87	276.37	106.12	38.5	16.1
Indiana	177.1	1.59	.71	6,000	116.71	263.71	79.41	31.0	9.6
Iowa	156.3	2.81	1.46	6,900	121.16	236.83	110.71	48.1	12.7
Kansas	79.7	1.78	.92	6,000	114.26	232.81	94.91	42.0	11.2
Kentucky	126.8	2.21	1.08	6,000	115.56	239.76	92.31	39.6	12.4
Louisiana	249.7	3.34	1.58	6,000	122.96	254.37	98.64	40.3	13.9
Maine	56.5	3.14	1.74	6,000	111.78	201.20	77.98	39.1	10.3
Maryland	254.6	3.78	1.71	6,000	111.35	241.37	85.30	36.2	11.8
Massachusetts	430.0	3.47	1.66	6,000	117.44	240.04	89.47	37.2	15.1
Michigan	724.1	4.03	1.59	6,000	120.64	311.16	99.03	32.8	11.4
Minnesota	204.4	2.26	1.18	8,000	134.44	247.96	105.38	43.3	13.1
Mississippi	80.8	2.08	1.22	6,000	113.92	200.37	63.81	32.5	11.5
Missouri	214.3	2.28	1.07	6,000	111.73	244.88	77.82	32.6	10.8
Montana	41.1	2.71	1.65	7,400	135.81	220.55	88.29	40.3	13.0
Nebraska	33.4	1.32	.65	6,000	108.70	217.09	83.93	39.6	10.6
Nevada	71.7	2.97	1.74	7,400	145.64	243.32	90.87	37.1	11.7
New Hampshire	32.0	1.75	.95	6,000	112.01	214.46	78.76	37.0	7.1
New Jersey	643.2	3.66	1.90	6,600	125.59	270.70	93.39	35.2	16.1

(Continued)

244. State Unemployment Compensation Tax Rates and Related Data by State —Continued

Regular State Programs Only[a]

Calendar Year 1979

State	Employer contributions[b]			Taxable wage base as of Dec. 31, 1978	Average weekly wages in covered employment		Average weekly benefit[c]		
	Total (millions)	As a percent of			Taxable wages	Total wages	Amount	As percent of total wages	Average duration (weeks)
		Taxable wages	Total wages						
New Mexico	41.8	2.05	1.12	6,600	122.27	222.62	75.49	34.1	14.7
New York	1,256.1	3.63	1.60	6,000	117.88	279.63	89.19	32.6	19.2
North Carolina	239.1	2.11	1.15	6,000	113.30	208.92	76.45	36.6	8.4
North Dakota	26.1	2.50	1.42	7,000	123.60	219.63	94.65	44.6	14.2
Ohio	521.7	2.42	1.04	6,000	117.08	276.16	114.59	43.0	11.8
Oklahoma	86.8	1.63	.77	6,000	105.02	236.57	88.30	38.0	11.4
Oregon	211.7	3.35	1.99	9,000	153.90	253.51	88.05	35.1	12.5
Pennsylvania	724.1	3.13	1.45	6,000	113.25	253.86	102.78	40.9	13.5
Rhode Island	57.1	2.91	1.63	6,000	109.37	212.74	83.62	38.6	13.8
South Carolina	113.1	2.09	1.14	6,000	113.65	208.66	74.85	36.3	11.2
South Dakota	11.5	1.27	.68	6,000	105.36	193.00	85.80	45.0	10.5
Tennessee	152.4	1.81	94	6,000	113.12	219.52	70.45	32.5	11.4
Texas	186.7	.58	.31	6,000	121.53	254.66	75.23	30.2	12.1
Utah	53.2	1.73	1.13	10,400	154.51	232.44	95.28	41.4	12.5
Vermont	28.6	3.25	1.76	6,000	111.42	210.35	82.30	39.8	13.4
Virginia	95.6	1.05	.51	6,000	112.81	223.83	66.06	39.3	11.5
Washington	331.3	3.30	1.88	9,000	159.85	275.50	98.05	36.0	12.4
West Virginia	80.7	2.58	1.16	6,000	119.22	266.09	92.08	36.2	10.3
Wisconsin	283.1	3.18	1.44	6,000	111.06	247.78	103.39	42.7	11.5
Wyoming	14.7	1.29	.67	6,000	132.69	273.49	95.30	35.9	9.7
District of Columbia	56.0	3.28	1.33	6,000	119.97	284.13	114.49	41.2	19.7

[a] Excludes Federal-state extended benefits and reimbursable employer programs.
[b] Includes contributions from employees in states which tax workers—Alabama, Alaska, and New Jersey.
[c] Includes dependents' allowances in Alaska, Connecticut, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, Ohio, Pennsylvania, and Rhode Island.
[d] Total includes Puerto Rico and Virgin Islands.

Source: Department of Labor, Employment and Training Administration.

248. State Debt by Length of Maturity

End of Selected Fiscal Years 1902-1981

(Millions)

Year	Gross debt outstanding			Offsets to long-term debt	Net long-term debt
	Total	Short-term	Long-term		
1902	$230	$9	$221	n.a.	n.a.
1922	1,131	30	1,101	n.a.	n.a.
1932	2,832	235	2,597	n.a.	n.a.
1942	3,257	161	3,096	$533	$2,563
1952	6,874	235	6,640	1,020	5,620
1960	18,543	415	18,128	2,533	15,595
1962	22,023	411	21,612	2,967	18,645
1964	25,041	641	24,401	3,479	20,922
1966	29,564	1,060	28,504	4,016	24,488
1968	35,666	2,045	33,622	4,256	29,366
1970	42,008	3,104	38,903	4,425	34,478
1972	54,453	3,912	50,542	5,309	45,233
1973	59,375	3,674	55,701	6,377	49,324
1974	65,296	3,599	61,697	7,850	53,847
1975	72,127	4,580	67,548	9,160	58,388
1976	84,825	6,011	78,814	15,880	62,934
1977	91,640	3,016	88,624	19,600	69,023
1978	102,569	2,897	99,671	27,582	72,089
1979	111,740	2,291	109,449	28,111	81,338
1980	121,958	2,137	119,821	40,011	79,810
1981	134,487	2,325	132,521	50,983	81,538

Source: Department of Commerce, Bureau of the Census.

249. State Gross Long-Term Debt by Character

End of Selected Fiscal Years 1942-1981

(Dollar Figures in Millions)

Year	Total	Full faith and credit		Nonguaranteed	
		Amount	Percent of total	Amount	Percent of total
1942	$3,096	$2,641	85.3	$455	14.7
1952	6,640	4,926	74.2	1,714	25.8
1960	18,128	8,912	49.2	9,216	50.8
1962	21,612	10,313	47.7	11,300	52.3
1964	24,401	11,147	45.7	13,254	54.3
1966	28,504	12,709	44.6	15,795	55.4
1968	33,622	14,698	43.7	18,923	56.3
1970	38,903	17,736	45.6	21,167	54.4
1972	50,542	25,228	49.9	25,314	50.1
1973	55,701	28,443	51.1	27,258	48.9
1974	61,697	30,855	50.0	30,842	50.0
1975	67,548	33,736	49.9	33,812	50.1
1976	78,814	38,842	49.3	39,972	50.7
1977	88,624	43,010	48.5	45,613	51.5
1978	99,671	46,316	46.5	53,356	53.5
1979	109,449	48,286	44.1	61,163	55.9
1980	119,821	49,364	41.2	70,457	58.8
1981	132,521	52,582	39.7	79,940	60.3

Source: Department of Commerce, Bureau of the Census.

251. State Long-Term Debt by Character and State

End of Fiscal Year 1981

(Dollar Figures in Thousands)

State	Gross long-term debt	Full faith and credit		Nonguaranteed	
		Total[a]	General obligation	Amount	Percent of total
Total	$132,521,481	$52,581,768[a]	$44,622,847	$79,939,713	60.3
Alabama	1,255,911	120,050	120,050	1,135,861	90.4
Alaska	2,399,506	700,768	700,768	1,698,738	70.8
Arizona	139,843	–	–	139,843	100.0
Arkansas	471,763	–	–	471,763	100.0
California	8,857,610	6,185,697	2,611,820	2,671,913	30.2
Colorado	703,881	–	–	703,881	100.0
Connecticut	4,384,485	2,314,120	1,945,795	2,070,365	47.2
Delaware	1,043,300	407,297	407,297	636,003	61.0
Florida	2,815,714	1,188,236	1,188,236	1,627,478	57.8
Georgia	1,378,211	529,171	529,171	849,040	61.6
Hawaii	1,821,085	1,331,326	1,331,326	489,759	26.9
Idaho	378,879	690	690	378,189	99.8
Illinois	6,751,978	2,868,700	2,868,700	3,883,278	57.5
Indiana	932,013	–	–	932,013	100.0
Iowa	438,780	–	–	438,780	100.0
Kansas	420,119	27,800	–	392,319	93.4
Kentucky	3,026,612	263,960	263,960	2,762,652	91.3
Louisiana	3,488,810	2,414,147	1,967,581	1,074,663	30.8
Maine	833,533	260,390	260,390	573,143	68.8
Maryland	3,833,921	2,215,371	2,215,371	1,618,550	42.2
Massachusetts	5,768,475	3,311,263	2,609,851	2,457,212	42.6
Michigan	3,455,187	670,850	670,850	2,784,337	80.6
Minnesota	2,372,631	918,025	918,025	1,454,606	61.3
Mississippi	791,602	738,449	637,224	53,153	6.7
Missouri	1,335,337	81,270	81,270	1,254,067	93.9
Montana	303,184	6,240	6,240	296,944	97.9
Nebraska	246,340	–	–	246,340	100.0
Nevada	554,571	104,424	104,424	450,147	81.2
New Hampshire	1,003,095	330,315	216,530	672,780	67.1
New Jersey	7,576,727	1,907,309	1,827,320	5,669,418	74.8
New Mexico	757,138	23,091	23,091	734,047	97.0
New York	24,496,308	4,030,193	2,921,030	20,466,115	83.5
North Carolina	1,326,103	763,401	763,401	562,702	42.4
North Dakota	205,524	9,950	9,950	195,574	95.2
Ohio	4,663,560	2,363,990	1,100,965	2,299,570	49.3
Oklahoma	1,728,782	168,834	168,834	1,559,948	90.2
Oregon	5,899,900	5,500,240	5,499,565	399,660	6.8
Pennsylvania	6,125,763	3,897,600	3,897,600	2,228,163	36.4
Rhode Island	1,702,676	226,335	188,120	1,476,341	86.7
South Carolina	2,327,693	505,838	471,928	1,821,855	78.3
South Dakota	692,561	–	–	692,561	100.0
Tennessee	1,423,140	670,190	670,190	752,950	52.9
Texas	2,652,136	878,435	878,435	1,773,701	66.9
Utah	578,306	88,490	88,490	489,816	84.7
Vermont	665,257	272,151	272,151	393,106	59.1
Virginia	1,926,859	230,501	129,547	1,696,358	88.0
Washington	1,792,090	1,410,018	1,410,018	382,072	21.3
West Virginia	1,837,817	925,628	925,628	912,189	49.6
Wisconsin	2,486,265	1,721,015	1,721,015	765,250	30.8
Wyoming	450,500	–	–	450,500	100.0

[a] Total includes general obligation debt plus $7,958,921 thousand payable initially from specified nontax revenue.
Source: Department of Commerce, Bureau of the Census. Percentage computations by Tax Foundation.

252. Total and Per Capita Gross Debt and Net Long-Term Debt by State[a]

End of Selected Fiscal Years 1960-1981

State	Gross debt				Net long-term debt 1981	
	Total in millions			Per capita 1981	Total in millions	Per capita
	1960	1970	1981			
Total	$18,543.1	$42,007.7	$134,846.5	$597	$81,538.2	$361
Alabama	241.0	742.9	1,319.9	339	1,034.2	266
Alaska	2.9	222.3	2,399.5	5,971	1,278.6	3,182
Arizona	12.4	90.9	139.8	51	125.2	46
Arkansas	105.9	100.8	471.8	206	128.8	56
California	2,087.9	5,334.5	8,982.6	380	5,558.8	235
Colorado	70.5	124.4	712.9	247	161.9	56
Connecticut	902.5	1,919.5	4,411.4	1,420	2,562.0	824
Delaware	219.6	420.9	1,063.8	1,790	855.1	1,439
Florida	282.8	891.0	2,815.7	289	1,940.9	199
Georgia	295.3	870.2	1,378.2	252	955.1	175
Hawaii	195.7	528.2	1,853.6	1,921	1,585.4	1,643
Idaho	7.0	33.1	378.9	401	53.6	57
Illinois	675.6	1,305.9	6,919.7	606	4,048.1	354
Indiana	408.5	583.8	1,023.9	186	701.6	128
Iowa	53.9	98.0	438.8	151	153.7	53
Kansas	202.3	223.6	420.1	178	365.0	154
Kentucky	147.0	1,224.1	3,028.2	827	1,901.0	519
Louisiana	354.7	865.0	3,488.8	829	2,433.3	578
Maine	136.2	232.3	833.5	741	342.1	304
Maryland	584.1	1,145.9	3,981.6	944	2,754.9	653
Massachusetts	1,289.9	1,861.8	6,282.8	1,095	3,569.8	622
Michigan	775.7	958.5	3,471.0	375	1,916.6	207
Minnesota	228.6	462.5	2,396.4	588	955.9	235
Mississippi	180.6	455.2	794.0	315	752.8	299
Missouri	85.4	141.9	1,335.3	272	653.8	133
Montana	49.0	81.8	303.2	385	82.0	104
Nebraska	13.1	73.5	246.3	157	20.2	13
Nevada	4.0	34.1	554.6	693	277.9	347
New Hampshire	92.1	157.9	1,038.8	1,128	482.2	524
New Jersey	914.9	1,762.8	7,620.0	1,035	5,001.8	679
New Mexico	50.7	120.7	762.2	585	246.5	189
New York	2,902.1	7,387.8	24,656.8	1,404	15,673.7	893
North Carolina	276.3	541.6	1,351.3	230	1,058.0	180
North Dakota	14.6	37.3	212.0	325	42.3	65
Ohio	910.8	1,631.9	4,714.8	437	4,308.0	399
Oklahoma	193.4	739.6	1,733.1	573	1,421.0	470
Oregon	281.2	689.7	5,899.9	2,241	255.9	97
Pennsylvania	1,446.7	3,220.4	6,329.6	534	5,615.2	473
Rhode Island	96.4	373.2	1,725.1	1,821	492.0	519
South Carolina	271.6	350.5	2,467.1	790	1,609.0	515
South Dakota	6.3	29.9	693.3	1,004	56.5	82
Tennessee	123.6	416.2	1,473.1	321	735.6	160
Texas	324.8	1,013.1	2,652.1	186	1,696.2	119
Utah	14.5	103.1	578.3	396	199.8	137
Vermont	42.1	220.6	673.4	1,317	329.4	644
Virginia	188.2	323.2	2,141.6	401	572.6	107
Washington	420.3	719.7	1,793.3	434	1,586.3	384
West Virginia	296.7	554.6	1,842.8	945	1,046.5	537
Wisconsin	55.0	536.2	2,590.8	551	1,890.8	402
Wyoming	8.7	51.1	450.5	959	50.5	108

[a] Gross debt includes short- and long-term debt (see amounts in Table 248).

Source: Department of Commerce, Bureau of the Census.

Section VI

LOCAL GOVERNMENTS

Table *Page*

Summary Data

253 Local Expenditures, Revenue, and Debt 299
254 Per Capita Amounts of Selected City Finance Items by Population-Size Groups 300

Expenditures

255 Local Direct Expenditures by Character and Payments to State Governments 301
256 Local Direct Expenditures for Own Functions 302
257 Detail of Local Expenditures by Function and Unit of Government 303
258 Local Expenditures by Character and State 304
259 Local Direct General Expenditures for Own Functions by State 306
260 Local Expenditures by Function and Unit of Government 308
261 Per Capita Direct General Expenditures of Local Governments in Selected Metropolitan Areas by Major Function 310
262 City Expenditures by Character and Function 311
263 Per Capita General Expenditures in the 46 Largest Cities by Function and City 312

Revenue and Taxation

264 Total Local Revenue by Source 313
265 Local Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts 314
266 Percentage Distribution of Local General Revenue by Source 315
267 Local General Revenue by Source and State 316
268 Total Local Revenue by Source and Unit of Government 318
269 Per Capita General Revenue of Local Governments in Selected Standard Metropolitan Areas by Source 320
270 Local General Sales Taxes and Rates by State and Level of Government 321
271 Local Income Taxes and Rates by State 322
272 City Revenue by Source 323
273 Per Capita General Revenue in the 46 Largest Cities by Source and City 324

(Continued)

247. Insured Unemployment and Related Data for State Programs[a]

Selected Calendar Years 1940-1982

Year	Insured unemployment		Initial claims[c] (thousands)	Weeks compensated (millions)	Number of exhaustions[d] (thousands)	Benefits paid[e]		Funds available for benefits[f] (millions)
	Number[b] (thousands)	Percent of covered employment				Total (millions)	Average weekly check	
1940	1,282	5.6	214	51.1	2,596	$518.7	$10.56	$1,817
1945	589	2.1	116	24.2	254	445.9	18.77	6,914
1950	1,503	4.6	236	67.9	1,853	1,373.1	20.76	6,972
1955	1,254	3.5	226	56.1	1,272	1,350.4	25.04	8,264
1960	1,906	4.8	331	85.6	1,603	2,726.7	32.87	6,643
1961	2,290	5.6	350	104.2	2,371	3,422.7	33.80	5,802
1962	1,783	4.4	302	79.3	1,638	2,675.4	34.56	6,273
1963	1,806	4.3	298	80.1	1,569	2,774.7	35.28	6,648
1964	1,605	3.8	268	71.4	1,371	2,522.1	35.96	7,296
1965	1,328	3.0	232	58.8	1,086	2,166.0	37.19	8,357
1966	1,061	2.3	203	46.5	781	1,771.3	39.76	9,828
1967	1,205	2.5	226	52.9	867	2,092.3	41.25	10,778
1968	1,111	2.2	201	48.7	848	2,031.6	43.43	11,717
1969	1,101	2.1	200	47.9	812	2,127.9	46.17	12,638
1970	1,805	3.4	296	78.9	1,295	3,848.5	50.34	11,896
1971	2,150	4.1	295	94.3	2,007	4,957.0	54.02	9,703
1972	1,848	3.5	261	81.3	1,809	4,471.0	56.75	9,423
1973	1,632	2.7	247	71.2	1,495	4,007.6	59.00	10,934
1974	2,262	3.5	363	97.8	1,926	5,974.9	64.25	10,599
1975	3,986	6.0	478	175.3	4,195	11,754.7	70.23	4,523
1976	2,991	4.6	386	127.4	3,270	8,974.5	75.16	3,343
1977	2,655	3.9	375	113.2	2,850	8,357.2	78.79	4,387
1978	2,359	3.3	346	101.0	2,039	7,717.2	83.67	9,307
1979	2,434	2.9	388	106.1	2,037	8,612.9	89.67	12,269
1980	3,350	3.9	489	149.0	3,076	13,761.1	98.92	11,446
1982	3,048	3.5	460	135.9	2,990	13,257.8	106.54	11,591

[a] Excludes programs for Federal employees and for ex-servicemen; includes programs for state and local government employees where covered by state law.
[b] Weekly average, workers reporting completion of at least one week of unemployment.
[c] Notices filed by workers to indicate they are starting periods of unemployment.
[d] Individuals receiving final payment in benefit year.
[e] Beginning 1971, excludes Federal and state payments under extended benefits provisions; through 1970, includes state share of such benefits.
[f] Sum of balances in state clearing accounts, benefit payment accounts, and state accounts in Federal unemployment trust fund.

Source: Department of Labor.

250. State Gross Long-Term Debt by Function and State

End of Fiscal Year 1981

(Thousands)

State	Total	Highways		Education			Veterans bonuses	Hospitals	Other and unallocable[a]
		Toll facilities	Other highways	State institutions of higher learning	Local schools	Other education			
Total	$132,521,481	$6,133,173	$9,431,379	$15,027,137	$3,550,288	$4,574,958	$479,501	$7,381,347	$85,943,698
Alabama	1,255,911	–	249,900	179,636	–	428,060	–	9,625	388,690
Alaska	2,399,506	–	7,800	26,782	–	–	–	11,715	2,353,209[b]
Arizona	139,843	–	48,075	87,718	–	–	–	–	4,050
Arkansas	471,763	–	–	123,801	–	2,554	–	153	345,255
California	8,857,610	109,541	–	692,079	941,640	–	–	–	7,114,350[b]
Colorado	703,881	–	–	141,249	–	–	–	62,267	500,365
Connecticut	4,384,485	200,715	572,170	159,325	–	311,345	3,320	187,036	2,950,574[b]
Delaware	1,043,300	29,788	201,371	101,699	117,769	–	2,106	26,512	564,085
Florida	2,815,714	660,225	223,125	419,989	–	742,605	–	–	769,770
Georgia	1,378,211	–	197,433	161,229	174,679	–	–	35,770	809,100
Hawaii	1,821,085	–	–	3,504	–	–	–	–	1,817,581
Idaho	378,879	–	–	44,085	–	–	–	51,013	283,781
Illinois	6,751,978	323,708	–	602,445	–	270,400	–	1,338,712	4.216,713[b]
Indiana	932,013	344,731	–	410,341	–	4,331	–	–	172,610
Iowa	438,780	7,030	–	164,635	–	–	–	–	267,115
Kansas	420,119	87,978	247,130	81,071	–	–	–	–	3,940
Kentucky	3,026,612	1,258,452	177,285	555,612	49,895	6,155	59,975	23,600	895,638
Louisiana	3,488,810	24,666	234,715	149,435	–	3,700	8,915	205,815	2,861,564[b]
Maine	833,533	11,709	60,725	38,486	8,978	–	–	82,410	631,225
Maryland	3,833,921	119,510	5,875	81,051	1,078,695	49,336	–	342,535	2,156,919[b]
Massachusetts	5,768,475	323,283	603,351	535,900	–	–	4,550	568,406	3,732,985[b]
Michigan	3,455,187	40,097	261,250	602,101	–	61,600	159,000	731,103	1,600,036
Minnesota	2,372,631	–	66,960	453,407	–	32,450	39,000	–	1,780,814
Mississippi	791,602	–	432,732	44,173	84,750	–	–	–	229,947
Missouri	1,335,337	–	–	103,855	–	–	–	–	1,231,482
Montana	303,184	–	6,240	46,487	–	–	–	–	250,457
Nebraska	246,340	–	9,000	37,785	–	–	–	–	199,555
Nevada	554,571	–	–	27,468	–	–	–	–	527,103

(Continued)

250. State Gross Long-Term Debt by Function and State—Continued

End of Fiscal Year 1981

(Thousands)

State	Total	Highways		Education			Veterans bonuses	Hospitals	Other and unallocable[a]
		Toll facilities	Other highways	State institutions of higher learning	Local schools	Other education			
New Hampshire	1,003,095	97,400	26,500	70,880	–	–	–	138,360	669,955
New Jersey	7,576,727	1,043,677	574,965	397,513	–	–	–	719,912	4,840,660[b]
New Mexico	757,138	–	4,000	124,335	–	26,297	–	–	602,506
New York	24,496,308	581,347	862,385	2,626,612	–	2,223,630	–	2,167,370	16,034,964[b]
North Carolina	1,326,103	–	219,000	206,783	214,300	–	–	205,276	480,744
North Dakota	205,524	–	–	121,199	–	–	9,950	–	74,375
Ohio	4,663,560	20,508	523,215	1,174,310	–	–	135,000	100,000	2,710,527[b]
Oklahoma	1,728,782	253,463	–	189,312	–	–	–	20,492	1,265,515
Oregon	5,899,900	11,200	54,000	186,588	–	–	–	–	5,648,112[b]
Pennsylvania	6,125,763	98,582	2,080,260	256,312	540,494	–	50,885	–	3,099,230[b]
Rhode Island	1,702,676	58,095	47,990	47,139	–	86,610	6,800	53,645	1,402,397
South Carolina	2,327,693	–	69,500	123,390	80,350	–	–	–	2,054,453
South Dakota	692,561	–	–	26,521	–	–	–	134,820	531,220
Tennessee	1,423,140	–	141,870	319,090	–	67,225	–	9,750	885,205
Texas	2,652,136	125,170	–	1,618,571	–	–	–	20,340	888,055
Utah	578,306	–	–	122,961	–	–	–	–	455,345
Vermont	665,257	–	38,659	43,336	100	15,155	–	19,105	498,902
Virginia	1,926,859	82,148	–	399,094	205,210	54,170	–	3,000	1,183,237
Washington	1,792,090	72,910	370,270	619,262	53,428	27,335	–	94,990	553,895
West Virginia	1,837,817	147,240	763,628	142,262	–	162,000	–	–	622,687
Wisconsin	2,486,265	–	–	92,039	–	–	–	17,615	2,376,611
Wyoming	450,500	–	–	44,310	–	–	–	–	406,190

[a] Includes utility debt of $4,881,247 thousand, and debt for water transport and terminals of $1,307,031 thousand.

[b] Includes debt of Housing Finance Corporation and State Housing Authority in Alaska; veterans farm and home building and water development in California; housing and development in Connecticut; transportation, miscellaneous capital development, Housing Development Authority, and Environmental Facilities Finance Authority in Illinois; miscellaneous capital development in Louisiana; transportation in Maryland; miscellaneous capital development and Housing Finance Agency in Massachusetts; Economic Development Authority, Housing Authority, Mortgage Finance Agency, and Health Care Facilities Finance Authority in New Jersey; Municipal Assistance Corporation, State Housing Finance Agency, and Urban Development Corporation in New York; Air Quality Development Authority, Water Development Authority, and Public Facilities Commission in Ohio; veterans welfare in Oregon; and miscellaneous capital development, Housing Finance Agency, and General State Authority in Pennsylvania.

Source: Department of Commerce, Bureau of the Census.

Table Page

Debt

274 Local Debt by Character and Unit of Government 325
275 Local Long-Term Debt Outstanding by Unit of Government, and School Debt by State 326

Education

276 Public and Private Elementary and Secondary School Enrollments 327
277 Public Elementary and Secondary School Expenditures by Character 328
278 Public Elementary and Secondary School Revenue by Government Source of Funds 329
279 Public Elementary and Secondary School Expenditures by State 330
280 Public Elementary and Secondary School Expenditures by Character and State 331
281 Current Expenditures Per Pupil by State 332
282 Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State 333
283 Revenue Receipts for Public Schools by Source of Funds and State 334

253. Local Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1981

(Millions)

Year	Expenditures			Revenue			Gross debt
	Total	Direct	Payments to state governments[a]	Total	From own sources	Inter-governmental[b]	
1902 ...	$959	$959	–	$914	$858	$56	$1,877
1913 ...	1,960	1,960	–	1,755	1,658	97	4,035
1922 ...	4,567	4,567	–	4,148	3,827	321	8,978
1927 ...	6,359	6,359	–	6,333	5,728	605	12,910
1932 ...	6,375	6,375	–	6,192	5,381	811	16,373
1934 ...	5,699	5,699	–	6,363	4,962	1,401	15,681
1936 ...	6,056	6,756	–	6,793	5,147	1,646	16,061
1938 ...	6,906	6,906	–	7,329	5,646	1,683	16,093
1940 ...	7,685	7,685	–	7,724	5,792	1,932	16,693
1942 ...	7,351	7,351	–	8,114	6,278	1,836	16,080
1944 ...	7,180	7,180	–	8,535	6,665	1,870	14,703
1946 ...	9,093	9,093	–	9,561	7,416	2,145	13,564
1948 ...	13,363	13,363	–	13,167	9,666	3,501	14,980
1950 ...	17,041	17,041	–	16,101	11,673	4,428	18,830
1952 ...	20,229	20,073	$156	19,398	14,117	5,281	23,226
1954 ...	23,814	23,599	215	22,402	16,468	5,933	29,331
1956 ...	28,273	28,004	269	26,352	19,453	6,899	35,978
1957 ...	31,057	30,757	300	29,021	21,357	7,664	39,301
1958 ...	34,023	33,721	302	31,348	22,970	8,378	42,793
1959 ...	36,341	36,136	205	33,572	24,684	8,888	47,180
1960 ...	39,056	38,847	209	37,324	27,209	10,114	51,412
1961 ...	42,641	42,445	196	40,483	29,579	10,904	55,030
1962 ...	45,279	45,053	226	43,147	31,506	11,642	58,779
1963 ...	47,237	47,002	235	45,586	32,995	12,591	61,881
1964 ...	51,199	50,964	235	49,578	35,749	13,829	67,181
1965 ...	55,482	55,221	262	53,408	38,242	15,165	72,478
1966 ...	60,994	60,711	283	59,268	41,499	17,769	77,487
1967 ...	66,648	66,274	374	64,608	44,419	20,188	81,185
1968 ...	72,357	71,930	427	70,171	47,875	22,295	85,492
1969 ...	82,698	82,152	546	79,274	53,192	26,082	93,995
1970 ...	92,522	91,889	633	89,082	59,557	29,525	101,563
1971 ...	105,167	104,566	601	100,993	66,521	34,473	111,034
1972 ...	118,568	118,001	567	114,791	75,097	39,694	120,705
1973 ...	128,254	127,452	802	129,119	81,253	47,866	129,110
1974 ...	140,387	139,498	889	143,132	88,391	54,741	141,320
1975 ...	162,614	161,336	1,278	159,726	97,772	61,954	147,798
1976 ...	181,802	179,980	1,822	178,338	108,592	69,746	155,707
1977 ...	196,307	194,403	1,904	196,458	119,626	76,831	169,458
1978 ...	211,081	208,768	2,313	214,518	130,464	84,053	177,864
1979 ...	233,323	231,684	1,639	234,630	139,853	94,777	192,363
1980 ...	260,777	259,019	1,757	258,298	155,873	102,425	213,645
1981 ...	288,571	286,827	1,744	287,834	176,391	111,443	229,045

[a] Amounts prior to 1952 are minor and not segregable from direct expenditures.
[b] Largely shared taxes and fiscal aids from state governments.
Source: Department of Commerce, Bureau of the Census.

254. Per Capita Amounts of Selected City Finance Items by Population-Size Groups

Fiscal Year 1981[a]

Item	All municipalities	Population size[b]						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
General revenue, total	$590.58	$1,359.97	$898.76	$701.14	$634.52	$592.30	$484.05	$339.53
Intergovernmental revenue	211.70	544.87	368.46	258.59	237.26	216.96	154.48	100.49
From state government	120.59	386.45	170.20	114.68	117.81	116.73	90.21	51.18
From Federal government	80.05	150.55	183.20	129.24	104.47	85.36	56.62	38.85
From local government	11.06	7.87	15.07	14.66	14.98	14.88	7.66	10.47
General revenue from own sources	378.88	815.11	530.30	442.56	397.26	375.34	329.56	239.04
Taxes	241.94	604.88	351.50	256.78	244.93	230.00	206.58	135.55
Property	129.67	260.88	178.89	116.09	116.35	152.93	138.94	82.37
Sales and gross receipts	63.54	157.68	90.05	87.67	75.98	56.52	47.92	34.70
Other	48.74	186.32	82.56	53.02	52.60	20.56	19.73	18.47
Current charges	79.46	130.36	108.82	98.61	86.39	87.51	69.90	58.24
Miscellaneous general revenue	57.48	79.87	69.99	87.17	65.94	57.83	53.08	45.25
General expenditures, total	563.54	1,206.12	831.44	677.24	643.47	581.72	481.78	340.03
Education	70.41	204.75	104.08	53.73	95.89	100.70	66.19	24.40
Highways	47.85	42.56	63.10	50.01	46.21	51.46	46.70	45.97
Public welfare	28.74	174.68	47.43	10.75	12.42	7.98	3.25	1.56
Hospitals	24.32	65.49	40.38	19.38	14.06	17.56	16.94	15.43
Health	8.50	28.01	20.83	15.67	8.95	5.98	3.71	1.79
Police protection	63.56	110.67	84.62	77.12	68.31	64.12	57.72	46.34
Fire protection	35.28	49.00	[illegible]	49.51	47.31	46.09	40.03	23.43
Sewerage	44.23	63.72	[illegible]	49.71	39.63	42.79	38.58	36.90
Sanitation other than sewerage	20.74	35.88	26.08	24.00	29.22	19.25	17.40	15.76
Parks and recreation	26.55	25.79	43.82	44.89	40.91	34.44	27.90	17.85
Housing and urban development	29.43	89.17	43.13	39.97	39.63	28.30	26.92	9.62
Libraries	6.78	10.95	9.38	8.84	10.05	8.21	7.66	4.13
Financial administration	13.71	12.89	15.84	15.46	13.70	12.42	10.56	14.36
General control	16.05	20.42	23.76	18.48	18.26	18.02	16.01	12.60
General public buildings	8.26	11.98	18.25	7.53	8.40	9.28	7.83	5.54
Interest on general debt	25.87	48.83	38.48	36.25	34.89	25.92	20.48	16.64
All other	71.04	164.19	93.15	92.09	87.31	71.78	59.58	40.79
Water supply:								
Revenue	40.00	38.05	40.89	46.29	46.21	37.66	37.82	39.92
Expenditures	48.91	36.91	49.16	58.85	63.56	45.79	43.33	51.40
Other utilities:								
Revenue	88.69	145.47	124.31	72.00	61.74	98.01	51.34	80.03
Expenditures	102.48	186.78	148.67	89.27	77.63	119.64	60.80	83.54
Gross debt outstanding, total	647.72	1,032.69	881.37	924.38	892.05	645.14	523.73	475.52
Long-term	617.82	979.98	837.64	895.36	838.36	614.69	496.29	455.38
Full faith and credit	268.10	508.36	492.51	339.33	346.48	277.09	205.01	162.41
Nonguaranteed	349.71	471.62	345.13	556.04	491.87	337.53	291.28	292.98
Short-term	29.91	52.71	43.73	29.02	53.70	30.45	27.44	20.14
Utility debt only	173.27	305.78	192.06	223.64	171.32	186.59	137.25	134.17

[a] For coverage of fiscal years, see Introductory Notes to Tables.
[b] Population as of 1980.
Source: Department of Commerce, Bureau of the Census.

255. Local Direct Expenditures by Character and Payments to State Governments

Selected Fiscal Years 1902-1981[a]

(Millions)

Year	Total	Direct expenditures						Payments to state governments
		Total[b]	Current operation	Capital outlay[c]	Assistance and subsidies	Interest[d]	Insurance trust[e]	
1902	$959	$959	$682	$203	$5	$69	—	—
1913	1,960	1,960	1,287	500	7	159	$8	—
1922	4,567	4,567	2,915	1,216	30	385	21	—
1927	6,359	6,359	3,828	1,864	50	579	38	—
1932	6,375	6,375	4,197	1,090	305	726	57	—
1942	7,351	7,351	5,230	835	590	584	122	—
1950	17,041	17,041	11,498	3,810	1,027	504	202	—
1952	20,229	20,073	13,360	4,778	1,070	580	258	$156
1954	23,814	23,599	15,622	5,778	1,148	723	327	215
1956	28,273	28,004	18,771	6,843	1,089	910	392	269
1958	34,023	33,721	22,701	8,040	1,346	1,141	490	302
1960	39,056	38,847	26,785	8,497	1,503	1,492	575	209
1962	45,279	45,053	31,446	9,577	1,590	1,789	651	226
1964	51,199	50,964	36,197	10,267	1,709	2,061	730	235
1966	60,994	60,711	43,357	12,137	2,014	2,374	830	283
1968	72,357	71,930	51,932	13,521	2,689	2,761	1,027	427
1970	92,522	91,889	66,943	16,355	3,703	3,624	1,263	633
1971	105,167	104,566	75,983	18,402	4,573	4,142	1,466	601
1972	118,568	118,001	87,033	19,344	5,212	4,811	1,599	567
1973	128,254	127,452	94,266	20,595	5,290	5,394	1,907	802
1974	140,387	139,498	104,007	22,667	4,769	5,977	2,077	889
1975	162,614	161,336	120,183	27,517	4,473	6,815	2,350	1,278
1976	181,802	179,980	136,212	28,522	5,205	7,542	2,499	1,822
1977	196,307	194,403	149,967	28,190	5,522	8,001	2,723	1,904
1978	211,081	208,768	163,070	28,705	5,413	8,551	3,031	2,313
1979	233,323	231,684	179,633	34,072	5,170	9,415	3,394	1,639
1980	260,777	259,019	199,680	39,568	5,404	10,552	3,815	1,757
1981	288,571	286,827	220,829	43,311	5,971	12,354	4,361	1,744

[a] Data by state for 1981 appear in Table 258.
[b] Includes utility and liquor store expenditures. Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.
[c] Capital outlay data are gross; i.e., no allowance has been made for depreciation or repair.
[d] Includes payments on general and utility debt.
[e] Benefit payments and refunds of contributions received in connection with contributory retirement, life insurance, and social insurance programs comprise this category of expenditure.
[f] Amounts prior to 1952 are minor and not segregable from direct expenditures.
Source: Department of Commerce, Bureau of the Census.

256. Local Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1981[a]

(Millions)

Year	Total	General								Utility	Liquor stores	Insurance trust
		Total	Education[b]	Highways	Public welfare	Health and hospitals	Police and fire	General control[c]	Other[d]			
1902	$959	$879	$238	$171	$27	$28	$90	$118	$207	$80	–	–
1913	1,960	1,767	522	393	36	55	164	173	424	186	–	$7
1922	4,567	4,187	1,541	991	81	133	344	244	853	359	–	21
1927	6,359	5,830	2,017	1,295	111	185	466	316	1,440	491	–	38
1932	6,375	5,800	2,033	898	370	241	513	356	1,389	518	–	57
1934	5,699	5,172	1,603	771	526	295	465	324	1,268	457	$1	69
1936	6,056	5,421	1,880	671	405	246	500	370	1,349	553	5	77
1938	6,906	6,181	2,144	835	616	283	560	396	1,347	636	8	81
1940	7,685	6,499	2,263	780	629	309	566	410	1,542	1,090	10	86
1942	7,351	6,421	2,195	700	702	292	590	414	1,528	804	14	112
1944	7,180	6,197	2,304	660	556	325	624	437	1,291	822	33	128
1946	9,093	7,875	2,838	1,059	729	394	728	511	1,616	1,014	56	148
1948	13,363	11,498	4,298	1,526	1,137	566	985	614	2,372	1,612	76	177
1950	17,041	14,754	5,819	1,745	1,374	801	1,179	724	3,112	2,005	80	202
1952	20,073	17,444	6,824	2,094	1,378	1,053	1,419	832	3,844	2,246	98	285
1954	23,599	20,593	8,842	2,272	1,512	1,133	1,653	956	4,225	2,577	102	327
1956	28,004	24,392	11,082	2,586	1,536	1,302	1,909	1,083	4,894	3,119	101	392
1957	30,757	26,729	11,793	2,941	1,659	1,549	2,100	1,195	5,492	3,494	98	436
1958	33,721	29,403	13,192	3,060	1,874	1,704	2,269	1,274	6,030	3,720	104	492
1959	36,136	31,570	14,190	3,178	2,012	1,874	2,396	1,384	6,536	3,923	118	525
1960	38,847	34,092	15,323	3,358	2,183	1,898	2,607	1,459	7,264	4,066	115	570
1962	45,053	39,831	17,946	3,722	2,575	2,181	2,978	1,574	8,855	4,445	126	651
1964	50,964	45,027	20,822	3,814	2,970	2,446	3,273	1,697	10,004	5,067	140	730
1966	60,711	53,680	25,715	4,146	3,620	2,944	3,767	1,950	11,540	6,042	159	830
1968	71,930	63,966	30,200	4,663	4,735	3,715	4,517	2,337	13,799	6,721	216	1,027
1970	91,889	82,582	38,938	5,383	6,477	4,880	5,830	2,961	18,113	7,820	223	1,263
1971	104,566	94,196	43,613	5,792	7,708	5,806	6,733	3,349	21,195	8,675	230	1,466
1972	118,001	106,499	48,661	6,274	8,869	7,014	7,685	3,786	24,210	9,715	188	1,599
1973	127,452	114,093	51,431	6,543	9,435	7,338	8,567	4,202	26,577	11,204	248	1,907
1974	139,498	124,668	56,085	7,310	9,576	8,451	9,181	4,737	29,328	12,487	265	2,077
1975	161,336	143,421	64,956	8,270	9,733	9,877	10,734	5,435	34,416	15,276	290	2,350
1976	179,980	159,720	71,670	9,047	11,278	10,836	12,017	6,133	38,739	17,451	310	2,499
1977	194,403	170,938	75,707	9,205	11,883	11,830	13,288	6,764	42,261	20,463	279	2,723
1978	208,768	182,995	81,181	9,951	11,950	12,632	14,425	7,595	45,261	22,416	326	3,031
1979	231,684	201,470	87,931	11,361	11,676	14,432	15,530	8,512	52,028	26,473	348	3,394
1980	259,019	223,621	97,960	12,650	12,310	16,507	17,151	9,303	57,740	31,198	385	3,815
1981	286,827	245,102	106,121	13,915	13,667	18,073	19,013	10,208	64,105	36,943	421	4,361

[a] Data by state for 1981 appear in Table 259.
[b] Principally elementary and secondary schools.
[c] Includes financial administration.
[d] Includes natural resources, sanitation, recreation, interest on general debt, housing and urban renewal, nonhighway transportation, correction, local libraries, general public buildings, and other general government.

Source: Department of Commerce, Bureau of the Census.

257. Detail of Local Expenditures by Function and Unit of Government

Fiscal Years 1977 and 1981

(Millions)

Type and function	1981 Total	1977						
		Total	Unit of government					
			County	Municipality	Township	School district	Special district
Total[a]	$288,571	$196,307	$42,448	$71,226	$7,024	$62,143	$16,761
Intergovernmental[a]	1,744	1,904	2,539	1,608	502	375	176
Direct	286,827	194,403	39,909	69,619	6,522	61,768	16,585
General	245,102	170,938	38,841	55,241	6,169	61,662	9,026
Education	106,121	75,707	5,886	7,614	1,865	60,256	87
Highways	13,915	9,205	3,755	4,231	1,019	–	201
Public welfare	13,667	11,883	7,274	4,549	60	–	–
Health	4,440	2,910	1,896	905	42	–	68
Hospitals	13,633	8,920	4,147	2,460	28	–	2,284
Police	12,677	8,876	1,926	6,427	524	–	–
Fire	6,336	4,412	341	3,531	285	–	255
Local parks and recreation	5,735	3,891	822	2,504	199	–	366
Natural resources	1,451	965	545	8	–	–	412
Sanitation and sewerage	14,553	9,185	1,251	5,713	477	–	1,745
Housing and urban renewal	6,684	3,210	37	1,778	10	–	1,385
Air transportation	2,427	1,160	243	596	4	–	317
Water transport and terminals	999	498	16	156	1	–	325
General control[b]	10,208	6,764	3,646	2,776	341	–	–
Interest on general debt	9,288	6,277	1,006	2,607	157	1,406	1,101
Other and unallocable[c]	22,968	17,075	6,050	9,386	1,157	–	480
Utility	36,943	20,463	580	12,058	321	–	7,504
Water supply system	10,483	6,359	453	4,306	187	–	1,413
Electric power system	16,135	8,331	19	5,377	131	–	2,804
Transit system	8,096	4,970	107	1,811	–	–	3,052
Gas supply system	2,230	804	2	565	2	–	235
Liquor stores[d]	421	279	136	143	–	–	–
Insurance trust	4,361	2,723	353	2,177	32	107	55
Employee retirement	4,275	2,637	353	2,091	32	107	55
Unemployment compensation	86	86	–	86	–	–	–

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.
[b] Includes financial administration.
[c] Includes libraries, social insurance administration, parking facilities, correction, protective inspection and regulation, general public buildings, and other and unallocable expenditures.
[d] Includes purchase of goods for resale.

Source: Department of Commerce, Bureau of the Census.

258. Local Expenditures by Character and State

Fiscal Year 1981

(Millions)

State	Total	Direct								Local payments to state governments
			Current operation							
		Total[a]	Total	Salaries and wages	Other	Assistance and subsidies	Capital outlay	Interest on general debt	Insurance trust	
Total	$288,570.9	$286,826.7	$197,167.1	$119,173.6	$77,993.5	$5,971.5	$32,675.3	$9,287.6	$4,361.2	$1,744.2
Alabama	3,498.6	3,496.0	2,394.8	1,471.6	923.2	.1	325.6	128.3	16.3	2.6
Alaska	1,257.9	1,257.6	643.0	413.7	229.3	–	293.9	151.2	2.3	.3
Arizona	4,115.1	4,108.3	2,357.0	1,418.0	939.0	–	600.9	131.1	8.9	6.8
Arkansas	1,668.8	1,667.5	1,241.7	812.5	429.2	–	158.0	84.2	3.3	1.3
California	38,818.9	38,737.6	26,330.0	16,312.0	10,018.0	2,661.8	3,155.6	606.6	847.1	81.3
Colorado	4,142.8	4,142.0	2,565.0	1,620.3	944.7	119.9	487.0	152.7	37.8	.8
Connecticut	2,983.9	2,983.6	2,390.4	1,440.2	950.6	22.5	315.8	89.6	36.0	.3
Delaware	572.6	572.4	401.3	270.7	130.6	–	59.8	35.5	4.9	.2
Florida	11,816.2	11,792.0	7,846.9	4,815.8	3,031.1	.5	1,584.5	328.0	72.0	24.2
Georgia	6,340.0	6,332.3	4,093.9	2,543.4	1,550.5	2.1	826.3	165.0	47.9	7.7
Hawaii	539.8	537.4	332.4	186.0	145.8	–	84.6	15.0	–	2.5
Idaho	788.0	787.4	621.4	398.4	223.0	.1	110.3	13.0	.4	.6
Illinois	13,931.5	13,917.0	9,704.8	6,220.1	3,484.7	.1	1,951.6	436.2	327.7	14.5
Indiana	5,265.6	5,262.2	3,722.8	2,350.4	1,372.4	143.3	659.8	181.8	31.1	3.4
Iowa	3,500.6	3,465.0	2,530.4	1,476.8	1,053.6	.9	493.2	82.3	14.8	35.6
Kansas	2,896.9	2,893.4	1,844.6	1,108.4	736.2	.2	489.7	147.0	8.9	3.6
Kentucky	2,707.0	2,703.0	1,836.5	1,106.7	729.8	1.6	276.7	155.7	11.1	4.0
Louisiana	4,385.3	4,384.7	3,122.3	1,906.4	1,215.9	–	613.5	196.8	37.5	.6
Maine	862.3	859.2	679.6	408.6	271.0	–	102.2	31.5	–	3.2
Maryland	5,122.2	5,092.0	3,638.8	2,356.0	1,282.8	–	857.6	185.9	92.5	30.3
Massachusetts	7,768.7	7,684.0	5,330.3	3,266.5	2,063.8	3.1	522.2	173.4	367.0	84.7
Michigan	12,117.7	12,096.8	9,300.4	5,674.4	3,626.0	19.8	1,283.3	394.2	258.7	20.9
Minnesota	6,130.9	6,109.2	4,016.8	2,415.2	1,601.6	248.5	894.2	251.1	65.0	21.6
Mississippi	2,193.5	2,192.3	1,660.0	968.5	691.5	.2	282.4	55.6	3.7	1.2
Missouri	4,770.4	4,765.7	3,376.6	2,095.7	1,280.9	.1	632.7	117.4	48.4	4.7
Montana	821.7	816.5	650.8	398.1	252.7	.3	106.2	28.9	1.4	5.2
Nebraska	2,964.4	2,945.0	1,311.1	785.5	525.6	.4	237.1	47.7	11.2	19.4
Nevada	1,057.6	1,057.6	781.5	506.1	275.4	.3	200.9	43.4	–	–
New Hampshire	785.9	778.5	623.7	347.3	276.4	.8	99.4	29.7	.2	7.4

(Continued)

258. Local Expenditures by Character and State—Continued

Fiscal Year 1981

(Millions)

State	Total	Direct								Local payments to state governments
		Total[a]	Current operation			Assistance and subsidies	Capital outlay	Interest on general debt	Insurance trust	
			Total	Salaries and wages	Other					
New Jersey	9,381.3	9,297.1	7,158.7	4,366.9	2,791.8	534.9	983.0	343.0	15.6	84.2
New Mexico	1,322.7	1,314.8	921.0	581.5	339.5	—	189.4	81.5	—	7.9
New York	34,633.0	33,835.7	24,359.5	12,700.0	11,659.5	1,849.2	2,827.0	1,210.5	1,246.0	797.3
North Carolina	5,786.8	5,714.3	4,157.1	2,587.6	1,569.5	.1	432.6	113.9	2.9	72.4
North Dakota	619.4	612.2	458.6	261.0	197.6	.6	90.3	27.5	1.1	7.2
Ohio	11,577.8	11,539.6	8,869.3	5,206.7	3,662.6	93.9	1,337.4	328.5	16.1	38.2
Oklahoma	2,685.8	2,679.4	1,925.7	1,252.1	673.6	.1	408.4	82.1	23.0	6.3
Oregon	3,623.1	3,621.6	2,619.7	1,543.9	1,075.8	.1	510.9	109.7	22.2	1.6
Pennsylvania	13,165.6	12,914.7	9,001.5	5,153.4	3,848.1	—	1,625.5	699.3	196.0	250.9
Rhode Island	788.6	787.7	645.9	405.7	240.2	13.7	59.3	31.8	13.6	1.0
South Carolina	2,479.8	2,473.7	1,732.6	1,150.8	581.8	—	374.9	66.9	1.3	6.1
South Dakota	675.8	672.0	434.2	264.3	169.9	—	95.2	7.9	.9	3.8
Tennessee	5,905.3	5,900.6	2,852.4	1,805.8	1,046.6	.7	594.7	203.4	54.9	4.7
Texas	16,192.6	16,188.6	10,010.7	6,743.7	3,267.0	.6	2,471.5	700.9	68.3	4.0
Utah	1,594.3	1,593.3	1,035.2	626.6	408.6	.1	212.6	42.3	—	1.0
Vermont	402.3	402.3	306.0	170.2	135.8	—	43.7	8.0	.6	—
Virginia	5,106.8	5,096.4	3,727.7	2,343.2	1,384.5	52.8	621.9	170.7	32.5	10.4
Washington	7,394.0	7,343.1	3,655.9	2,313.8	1,342.1	.2	774.4	150.3	57.9	50.9
West Virginia	1,496.6	1,496.5	1,137.4	709.5	427.9	—	183.4	107.0	4.0	.1
Wisconsin	6,241.6	6,236.1	4,740.1	2,724.8	2,015.3	92.2	800.3	177.2	46.8	5.5
Wyoming	834.5	832.6	555.2	330.7	224.5	—	155.7	61.6	.1	1.9
District of Columbia	2,838.2	2,838.2	1,514.9	838.5	676.4	105.8	178.2	104.7	201.5	—

[a] Includes utility and liquor store expenditures, including payments on local utility debt.

Source: Department of Commerce, Bureau of the Census.

260. Local Expenditures by Function and Unit of Government

Selected Fiscal Years 1942-1981

(Millions)

Function and unit of government	1942	1952	1962	1972	1977	1981
Total expenditures[a]	$7,351	$20,229	$45,279	$118,568	$196,307	$288,571
Intergovernmental[a]	([b])	156	226	567	1,904	1,744
Direct	7,351	20,073	45,053	118,001	194,403	286,827
County	n.a.	n.a.	n.a.	n.a.	n.a.	58,934
City	n.a.	n.a.	n.a.	n.a.	n.a.	102,402
Township	n.a.	n.a.	n.a.	n.a.	n.a.	9,209
School district	n.a.	n.a.	n.a.	n.a.	n.a.	87,536
Special district	n.a.	n.a.	n.a.	n.a.	n.a.	28,746
General	6,421	17,444	39,831	106,499	170,938	245,102
County	1,438	3,802	8,105	22,757	38,841	56,867
City	2,926	6,235	13,282	35,400	55,241	77,367
Township	303	874	1,588	3,853	6,169	8,593
School district	1,642	5,342	14,778	38,893	61,662	87,391
Special district	112	1,190	2,078	5,595	9,026	14,883
Education	2,195	6,824	17,946	48,661	75,707	106,121
County	182	413	1,063	3,528	5,886	8,332
City	491	933	1,925	5,767	7,614	9,608
Township	55	230	526	1,329	1,865	2,436
School district	1,467	5,248	14,338	37,836	60,256	85,718
Special district	—	—	94	200	87	27
Highways	700	2,094	3,722	6,274	9,205	13,915
County	396	912	1,508	2,614	3,755	5,510
City	219	853	1,690	2,787	4,231	6,711
Township	81	248	394	707	1,019	1,481
School district	—	—	—	—	—	—
Special district	4	81	131	167	201	213
Public welfare	702	1,378	2,575	8,869	11,883	13,667
County	388	882	1,811	5,813	7,274	9,540
City	272	432	686	2,992	4,549	4,028
Township	42	64	79	64	60	100
School district	—	—	—	—	—	—
Special district	—	—	—	—	—	—

(Continued)

260. Local Expenditures by Function and Unit of Government—Continued

Selected Fiscal Years 1942-1981

(Millions)

Function and unit of government	1942	1952	1962	1972	1977	1981
Health and hospitals	$292	$1,053	$2,181	$7,014	$11,830	$18,073
County	119	541	1,029	3,026	6,043	9,294
City	153	471	874	2,718	3,365	4,541
Township	6	5	15	44	70	102
School district	—	—	—	—	—	3,073
Special district	14	33	264	1,224	2,352	4,136
Other general[c]	2,532	6,095	13,407	35,681	62,313	93,326
County	353	1,054	2,694	7,776	15,883	24,191
City	1,791	3,546	8,107	21,136	35,482	52,479
Township	119	327	574	1,709	3,155	4,474
School district	175	94	440	1,057	1,406	1,673
Special district	94	1,076	1,589	4,004	6,386	10,508
Utility and liquor stores	818	2,344	4,571	9,903	20,742	37,364
County	n.a.	n.a.	n.a.	n.a.	n.a.	1,440
City	n.a.	n.a.	n.a.	n.a.	n.a.	21,586
Township	n.a.	n.a.	n.a.	n.a.	n.a.	560
School district	n.a.	n.a.	n.a.	n.a.	n.a.	—
Special district	n.a.	n.a.	n.a.	n.a.	n.a.	13,778
Insurance trust	112	285	651	1,599	2,723	4,361

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units; consequently, this figure is less than the sum of the components.

[b] Minor amount, not segregable from "direct expenditure."

[c] Includes natural resources, sanitation, recreation, police and fire, housing and community redevelopment, general control, interest on general debt, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census.

262. City Expenditures by Character and Function

Selected Fiscal Years 1952-1981

(Millions)

Character or function	1952	1960	1970	1975	1980	1981
Total expenditures	$8,383	$15,251	$34,173	$60,703	$93,699	$104,470
Expenditure by character and object						
Direct expenditures	8,315	15,093	33,792	59,989	91,692	102,403
Current operation	5,519	9,874	22,895	41,451	66,687	73,793
Capital outlay	1,850	3,691	7,103	12,054	16,285	18,580
Construction	1,511	2,884	5,649	9,780	13,341	15,173
Land and existing structures	156	436	733	838	2,944	3,407
Equipment	183	372	722	1,436		
Interest on debt[a]	341	684	1,547	3,018	4,182	4,976
Assistance payments	370	386	1,245	1,594	1,546	1,604
Insurance benefits and repayments	234	458	1,002	1,872	2,992	3,449
Intergovernmental expenditure	68	158	381	714	2,007	2,068
Expenditure by function						
General	6,303	11,818	27,682	48,935	72,433	79,435
Police	685	1,275	2,994	5,420	8,200	8,959
Fire	504	885	1,762	2,968	4,535	4,973
Public welfare	438	608	2,215	3,846	3,801	4,051
Education	954	1,801	4,548	7,164	9,284	9,925
Libraries	100	185	407	632	883	956
Highways	860	1,573	2,499	3,861	5,976	6,745
Health and hospitals	481	799	1,944	3,641	4,457	4,626
Sanitation	728	1,332	2,553	5,229	7,907	9,159
Parks and recreation	277	551	1,306	2,274	3,433	3,742
General control[b]	367	598	1,233	1,959	3,858	4,194
Interest on general debt	202	431	1,098	2,294	3,054	3,646
All other	707	1,781	5,123	9,647	17,044	18,459
Utility[c]	1,845	2,915	5,382	9,727	18,052	21,339
Water supply	855	1,424	2,337	3,776	5,933	6,894
Electric power and gas	543	1,002	2,071	1,765	9,930	11,918
Transit	407	489	974	4,186	2,189	2,527
Liquor stores	40	60	107	169	222	247
Insurance trust	234	458	1,002	1,872	2,993	3,449
Employee retirement	233	453	992	1,828	2,928	3,363
Unemployment compensation[d]	2	5	10	44	65	86

[a] Includes interest on general debt and on utility debt. See "Expenditure by function."

[b] Includes financial administration beginning 1960.

[c] Includes interest on utility debt (in millions): 1952, $114; 1960, $253; 1970, $449; 1975, $724; 1980, $1,128; 1981, $1,330.

[d] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

263. Per Capita General Expenditures in the 46 Largest Cities by Function and City

Fiscal Year 1981

City	Total	Police and fire	Health and hospitals	Highways	Education	Public welfare	Financial adminis-tration[a]	Other[b]
Total	$973.60	$143.56	$70.62	$50.77	$140.04	$97.60	$35.41	$435.60
Atlanta	973.00	120.06	.59	38.77	13.24	4.48	23.52	772.34
Austin	571.84	94.53	143.58	49.29	.93	.01	35.43	248.07
Baltimore	1,461.86	156.28	118.11	263.81	426.45	2.05	51.09	444.07
Boston	1,747.97	223.16	162.26	33.96	483.40	7.95	36.23	801.01
Buffalo	1,170.85	137.30	3.09	36.79	462.84	.18	31.52	499.13
Chicago	609.70	170.73	23.01	27.83	7.79	15.09	11.83	353.42
Cincinnati	791.92	169.43	45.79	55.24	–	–	32.03	489.43
Cleveland	634.50	185.61	17.84	42.94	–	3.13	39.11	345.87
Columbus	576.17	127.96	16.68	36.18	–	–	35.67	359.68
Dallas	500.84	113.71	8.21	58.87	–	–	19.42	300.63
Denver	924.14	139.84	161.00	56.32	–	138.51	67.86	360.61
Detroit	975.56	196.31	51.10	48.29	11.47	.12	57.19	611.08
El Paso	309.55	75.89	10.03	27.94	–	.09	18.51	177.09
Fort Worth	430.36	96.64	9.00	82.19	–	–	18.49	224.04
Honolulu	411.93	89.00	6.30	45.00	–	–	34.38	237.25
Houston	481.44	127.83	16.46	36.58	–	–	19.34	281.23
Indianapolis	662.00	85.54	121.34	52.24	9.52	64.96	31.12	297.28
Jacksonville	571.38	92.88	99.87	38.91	–	8.70	32.82	298.20
Kansas City	689.49	153.33	46.47	75.61	31.38	1.80	31.82	349.08
Long Beach	862.99	191.61	11.32	53.70	11.88	–	47.28	547.20
Los Angeles	451.21	139.07	.45	30.89	6.68	–	30.22	243.90
Louisville	578.62	123.14	15.99	24.11	–	–	33.64	381.74
Memphis	778.61	133.34	13.22	39.81	315.76	.95	16.61	258.92
Miami	424.68	131.83	–	29.75	.07	.11	24.21	238.71
Milwaukee	532.41	138.24	18.11	64.81	.71	–	29.09	281.45
Minneapolis	655.39	113.45	16.95	84.06	–	–	34.28	406.65
Nashville-Davidson	864.40	100.82	81.26	38.87	310.66	11.57	34.47	286.75
Newark	1,251.71	200.45	10.57	18.30	594.73	72.91	42.66	312.09
New Orleans	695.81	106.15	14.02	39.13	1.95	6.90	51.06	476.60
New York City	2,036.34	164.18	194.89	56.78	497.86	415.39	35.12	672.12
Oakland	732.22	156.68	.46	32.54	4.72	–	28.78	509.04
Oklahoma City	569.80	97.24	1.73	64.52	.32	–	23.91	382.08
Omaha	458.06	103.26	8.09	77.59	.56	–	22.64	245.92
Philadelphia	965.90	161.69	60.45	31.55	7.06	47.02	65.50	592.63
Phoenix	523.75	127.38	.87	60.33	5.94	1.34	27.67	300.22
Pittsburgh	565.67	134.77	6.95	50.63	–	.07	24.07	349.18
Portland	618.89	143.50	13.37	57.67	–	–	27.98	376.37
St. Louis	892.97	171.10	162.32	46.40	5.86	7.03	57.33	442.93
San Antonio	351.88	69.65	19.25	36.25	3.14	4.69	15.53	203.37
San Diego	370.76	88.43	4.20	26.89	4.31	.01	21.87	225.05
San Francisco	1,400.21	167.77	203.58	13.54	27.28	197.12	85.44	705.48
San Jose	381.34	91.79	2.35	65.30	–	–	16.47	205.43
Seattle	698.77	138.74	29.28	59.93	3.69	–	60.30	406.83
Toledo	522.24	113.46	16.13	37.50	–	–	20.71	334.44
Tulsa	464.74	86.57	6.21	57.44	.30	–	23.35	290.87
Washington, D.C.	3,141.62	247.48	265.52	121.20	614.10	548.57	147.10	1,197.65

[a] Includes general control.

[b] Includes sewerage and sanitation, housing and urban renewal, parks and recreation, libraries, interest on general debt, general public buildings, and miscellaneous expenditures.

Source: Department of Commerce, Bureau of the Census.

259. Local Direct General Expenditures for Own Functions by State

Fiscal Year 1981

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
Total	$245,101.5	$106,120.7	$13,915.4	$13,667.3	$18,073.2	$19,013.2	$10,208.0	$64,103.7
Alabama	2,848.8	1,216.7	207.4	12.1	427.9	220.1	107.8	656.8
Alaska	1,088.1	383.2	62.1	1.4	37.0	68.3	75.8	460.3
Arizona	3,089.0	1,394.7	178.2	61.9	170.0	275.9	152.7	855.6
Arkansas	1,483.9	793.7	110.7	4.5	159.0	84.5	58.9	272.6
California	32,754.0	12,667.7	1,274.9	3,736.2	2,815.5	2,765.9	1,724.7	7,769.1
Colorado	3,324.6	1,479.9	215.6	224.9	219.6	244.8	159.3	780.5
Connecticut	2,818.7	1,401.6	139.7	65.4	45.3	276.0	98.2	792.5
Delaware	496.6	249.3	22.2	.2	.6	36.0	21.1	167.2
Florida	9,759.9	4,181.9	454.0	69.6	962.7	904.5	444.1	2,743.1
Georgia	5,087.2	2,097.5	248.8	14.1	1,026.4	341.2	203.9	1,155.3
Hawaii	431.3	.5	46.9	4.4	5.5	94.5	38.0	241.5
Idaho	744.8	376.6	63.2	3.8	66.4	52.6	40.8	141.4
Illinois	12,092.7	5,391.6	709.6	134.4	573.2	1,215.2	517.9	3,550.8
Indiana	4,707.7	2,193.6	265.1	264.8	485.0	283.8	183.4	1,032.0
Iowa	3,106.7	1,504.8	387.2	69.0	240.6	154.5	143.9	606.7
Kansas	2,481.5	1,115.9	246.3	8.5	167.8	145.3	101.8	695.0
Kentucky	2,270.4	1,173.4	106.2	14.5	133.4	158.0	67.5	617.4
Louisiana	3,932.6	1,757.5	265.6	16.8	364.5	309.8	168.5	1,049.9
Maine	813.2	426.9	66.6	7.4	13.4	62.7	32.4	203.8
Maryland	4,682.4	2,137.9	381.6	3.4	210.2	377.7	150.9	1,420.7
Massachusetts	6,029.0	2,791.8	283.3	48.5	286.7	697.8	192.9	1,728.0
Michigan	10,997.8	5,074.0	708.1	177.3	855.4	884.2	549.3	2,749.5
Minnesota	5,410.6	2036.7	498.5	572.7	397.7	278.8	236.1	1,390.1
Mississippi	1,998.2	929.1	216.0	7.9	311.6	104.3	82.0	347.3
Missouri	4,126.8	1,952.5	264.5	16.0	376.4	349.4	170.1	997.9
Montana	786.2	432.6	64.9	15.9	33.2	45.7	40.8	153.1
Nebraska	1,596.2	760.1	176.6	29.9	140.5	90.1	74.1	324.9
Nevada	1,026.1	338.2	52.4	10.6	121.2	107.9	74.9	320.9
New Hampshire	753.6	364.8	59.1	39.5	5.2	62.9	33.1	189.0

(Continued)

259. Local Direct General Expenditures for Own Functions by State—Continued

Fiscal Year 1981

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
New Jersey	9,019.6	3,970.0	416.8	713.7	297.4	727.9	366.4	2,527.4
New Mexico	1,191.1	643.5	59.0	4.0	48.6	93.1	52.5	291.2
New York	30,246.2	10,397.1	1,387.0	5,033.1	1,995.8	2,177.8	648.1	8,607.3
North Carolina	4,703.7	2,529.3	108.8	157.8	399.4	313.8	144.7	1,049.9
North Dakota	577.0	292.6	69.1	13.2	4.7	30.8	28.0	138.6
Ohio	10,629.1	4,721.0	619.5	582.8	717.3	840.7	467.6	2,680.2
Oklahoma	2,416.3	1,211.5	207.2	4.4	180.5	174.0	104.1	534.6
Oregon	3,240.3	1,604.3	206.4	29.9	134.6	246.1	175.5	843.5
Pennsylvania	11,326.3	5,255.2	486.9	405.0	464.9	681.1	469.9	3,563.3
Rhode Island	750.8	386.0	33.0	19.2	1.7	95.7	22.9	192.3
South Carolina	2,174.4	1,114.2	60.6	9.8	307.0	146.4	94.4	442.0
South Dakota	537.2	280.5	66.2	4.1	16.9	31.8	27.4	110.3
Tennessee	3,651.2	1,395.1	240.6	35.3	506.8	297.1	142.6	1,033.7
Texas	13,183.7	6,334.9	795.0	53.0	1,148.8	942.2	561.2	3,348.6
Utah	1,290.2	718.8	74.0	7.3	49.7	91.5	72.1	276.8
Vermont	357.7	207.4	38.9	.1	1.7	19.1	15.9	74.6
Virginia	4,573.1	2,247.4	157.3	220.0	138.5	370.4	230.2	1,209.3
Washington	4,580.8	2,144.3	333.2	7.8	250.5	343.6	238.6	1,262.8
West Virginia	1,427.8	814.5	26.9	2.7	117.2	67.5	50.0	349.0
Wisconsin	5,809.7	2,510.0	629.6	378.4	389.4	430.0	227.4	1,244.9
Wyoming	772.5	376.5	46.5	.4	80.6	42.2	30.0	196.3
District of Columbia	1,903.6	359.9	77.3	349.8	169.3	157.8	93.8	695.7

[a] Includes general control.

[b] Includes sewerage and other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

261. Per Capita Direct General Expenditures of Local Governments in Selected Metropolitan Areas by Major Function

Fiscal Year 1980-1981

Area	Total	Education	Highways	Public welfare	Health and hospitals	Police protection	Fire protection	Interest on general debt	All other
Total, 75 major SMSAs	$1,213.58	$485.00	$56.13	$83.65	$82.96	$70.66	$35.33	$47.82	$352.03
Anaheim-Santa Ana-Garden Grove, California	1,127.97	534.31	62.47	76.44	21.13	68.50	37.45	17.95	309.72
Atlanta, Georgia	1,076.14	430.38	36.38	2.87	161.22	48.85	28.18	46.21	322.05
Baltimore, Maryland	1,134.22	469.09	132.35	1.02	47.74	69.18	35.81	43.27	335.76
Boston, Massachusetts-New Hampshire[a]	1,095.23	502.71	49.29	7.34	62.79	71.73	65.11	32.81	303.45
Buffalo, New York	1,504.95	549.51	81.66	225.30	71.97	53.04	32.38	53.38	437.71
Chicago, Illinois	1,160.70	485.11	51.34	8.43	46.48	88.69	41.21	44.33	395.11
Cincinnati, Ohio-Kentucky-Indiana	919.21	392.37	40.17	39.97	49.68	53.26	29.84	33.85	280.07
Cleveland, Ohio	1,295.30	508.47	61.69	75.19	130.10	81.54	43.41	42.53	352.37
Columbus, Ohio	1,048.38	419.13	46.30	72.84	51.13	60.87	37.13	55.58	305.40
Dallas-Ft. Worth, Texas	1,001.19	413.34	67.73	2.60	93.71	51.53	29.17	72.47	270.64
Denver-Boulder, Colorado	1,161.33	515.19	67.02	76.11	59.07	63.74	32.13	53.29	294.78
Detroit, Michigan	1,351.87	591.31	69.68	8.24	97.27	90.14	35.51	52.90	406.82
Hartford-New Britain-Bristol, Connecticut[a]	911.54	472.30	46.58	23.87	8.41	47.97	32.72	28.11	251.58
Houston, Texas	1,057.02	462.35	59.61	4.65	64.96	59.31	31.88	69.08	305.18
Indianapolis, Indiana	953.49	412.39	49.14	50.19	121.54	44.82	25.88	26.80	222.73
Kansas City, Missouri-Kansas	1,049.62	437.53	80.27	4.80	62.38	68.45	32.92	52.87	310.40
Los Angeles-Long Beach, California	1,355.94	516.60	42.97	179.59	107.59	91.92	40.58	24.99	351.70
Louisville, Kentucky-Indiana	808.39	338.50	21.66	18.16	53.95	50.97	19.66	47.48	258.01
Miami, Florida	1,223.79	435.67	31.78	11.29	112.84	82.94	38.41	57.31	453.55
Milwaukee, Wisconsin	1,349.29	562.77	76.88	64.16	121.65	82.49	34.84	39.13	367.37
Minneapolis-St. Paul, Minnesota-Wisconsin	1,388.47	492.06	93.17	139.59	96.47	56.79	23.35	76.20	410.84
Nassau-Suffolk, New York	1,702.22	799.26	70.77	129.36	61.79	138.66	18.91	76.26	407.21
Newark, New Jersey	1,339.70	550.05	45.68	128.15	40.81	76.73	40.25	38.98	419.05
New Orleans, Louisiana	931.15	327.77	50.24	2.99	89.39	68.16	25.84	47.01	319.75
New York, New York-New Jersey	1,903.74	523.18	66.16	363.04	165.76	100.25	51.53	79.10	554.72
Philadelphia, Pennsylvania-New Jersey	1,126.77	472.14	42.71	48.96	46.08	71.82	20.02	57.54	367.50
Phoenix, Arizona	1,169.48	492.67	72.88	14.43	60.12	85.23	31.32	59.80	353.03
Pittsburgh, Pennsylvania	1,105.57	468.57	51.00	23.66	77.54	42.79	15.46	92.25	334.30
Portland, Oregon-Washington	1,217.18	583.37	56.44	10.45	26.19	56.72	55.56	50.24	378.21
Riverside-San Bernardino-Ontario, California	1,360.98	530.44	60.87	168.04	141.16	76.82	32.98	30.80	319.87
Rochester, New York	1,457.12	637.32	83.66	187.61	45.29	49.05	26.88	46.87	380.44
Sacramento, California	1,377.95	528.41	45.84	215.85	39.18	66.68	51.62	27.18	403.19
St. Louis, Missouri-Illinois	903.20	442.20	55.77	7.35	55.69	63.68	20.46	22.47	235.58
San Antonio, Texas	823.73	402.40	34.05	5.89	59.40	41.68	18.86	27.22	234.23
San Diego, California	1,264.19	521.39	39.42	135.06	106.66	55.88	26.76	24.76	354.26
San Francisco-Oakland, California	1,487.89	466.59	47.83	152.49	192.00	75.87	49.53	44.18	459.40
San Jose, California	1,429.83	625.03	62.17	136.83	131.65	62.29	41.43	24.79	345.64
Seattle-Everett, Washington	1,143.61	479.32	63.43	3.22	64.67	55.80	30.09	53.74	393.34
Tampa-St. Petersburg, Florida	889.42	377.84	40.86	8.45	51.05	61.52	23.10	32.13	294.47
Washington, D.C.-Maryland-Virginia	1,523.64	555.44	49.63	129.49	101.06	82.29	42.35	71.64	491.74

[a] New England County Metropolitan Area.

Source: Department of Commerce, Bureau of the Census.

264. Total Local Revenue by Source

Selected Fiscal Years 1902-1981

(Millions)

		From own sources											Intergovernmental	
			General revenue											
				Taxes										
Year	Total[a]	Total own sources	Total general	Total	Property	Sales and gross receipts	Income[b]	License and other	Charges and miscel-laneous	Utility	Liquor stores	Insurance trust[c]	From states	From Federal[d]
1902	$914	$858	$798	$704	$624	–	–	$80	$94	$60	–	–	$52	$4
1913	1,755	1,658	1,540	1,308	1,192	$3	–	113	232	116	–	$2	91	6
1922	4,148	3,827	3,545	3,069	2,973	20	–	76	476	266	–	16	312	9
1932	6,192	5,381	4,879	4,274	4,159	26	–	89	605	463	–	39	801	10
1940	7,724	5,792	5,007	4,497	4,170	130	$18	179	510	704	$13	68	1,654	278
1950	16,101	11,673	9,586	7,984	7,042	484	64	394	1,602	1,808	94	185	4,217	211
1960	37,324	27,209	22,912	18,081	15,798	1,339	254	692	4,831	3,613	136	549	9,522	592
1965	53,408	38,242	32,362	25,116	21,817	2,059	433	807	7,245	4,908	177	795	14,010	1,155
1969	79,274	53,192	45,861	34,781	29,692	2,470	1,381	1,239	11,080	5,931	245	1,155	23,837	2,245
1970	89,082	59,557	51,392	38,833	32,963	3,068	1,630	1,173	12,558	6,608	258	1,299	26,920	2,605
1971	100,993	66,521	57,491	43,434	36,726	3,662	1,747	1,298	14,058	7,276	269	1,484	31,081	3,391
1972	114,791	75,097	65,549	49,739	41,620	4,268	2,230	1,621	15,810	7,701	223	1,622	35,143	4,551
1973	129,119	81,253	70,526	53,032	43,970	4,924	2,406	1,731	17,493	8,622	291	1,814	39,963	7,903
1974	143,132	88,391	76,693	56,466	46,404	5,542	2,413	2,108	20,227	9,392	306	2,000	44,553	10,188
1975	159,726	97,772	84,353	61,310	50,040	6,468	2,635	2,166	23,043	10,867	338	2,214	51,068	10,886
1976	178,338	108,592	93,186	67,557	54,884	7,156	3,127	2,390	25,628	12,573	357	2,477	56,169	13,576
1977	196,458	119,626	102,214	74,852	60,267	8,278	3,754	2,552	27,362	14,299	306	2,808	60,277	16,554
1978	214,518	130,464	110,730	80,381	64,058	9,326	4,071	2,926	30,349	16,290	371	3,073	64,661	19,393
1979	234,630	139,853	117,209	80,606	62,454	10,579	4,309	3,264	36,603	18,594	394	3,657	74,162	20,616
1980	258,298	155,873	130,027	86,387	65,607	12,072	4,990	3,718	43,640	21,055	435	4,355	81,289	21,136
1981	287,834	176,391	145,736	94,776	72,020	13,220	5,531	4,005	50,960	24,794	474	5,388	89,017	22,427

[a] Duplicative transactions between levels of government are excluded in arriving at aggregates.
[b] Principally individual income.
[c] Includes collections for unemployment compensation and employee retirement funds.
[d] Amounts received directly from Federal government, not transfers of Federal funds received initially by states.
Source: Department of Commerce, Bureau of the Census.

265. Local Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1981

(Millions)

Year	Total			General[a]		
	Revenue	Expenditures	Surplus or deficit (-)	Revenue	Expenditures	Surplus or deficit (-)
1942	$8,114	$7,351	$763	$7,122	$6,421	$701
1944	8,535	7,180	1,355	7,340	6,197	1,143
1946	9,561	9,093	468	8,227	7,875	352
1948	13,167	13,363	-196	11,373	11,498	-125
1950	16,101	17,041	-940	14,014	14,754	-740
1952	19,398	20,229	-831	16,952	17,600	-648
1954	22,402	23,814	-1,412	19,562	20,808	-1,246
1956	26,352	28,273	-1,921	23,137	24,661	-1,524
1957	29,021	31,057	-2,036	25,531	27,029	-1,498
1958	31,348	34,023	-2,675	27,723	29,705	-1,982
1959	33,572	36,341	-2,769	29,621	31,775	-2,154
1960	37,324	39,056	-1,732	33,027	34,301	-1,274
1961	40,483	42,641	-2,158	35,899	37,393	-1,494
1962	43,147	45,279	-2,132	38,346	40,057	-1,711
1963	45,586	47,237	-1,651	40,558	41,721	-1,163
1964	49,578	51,199	-1,621	44,084	45,262	-1,178
1965	53,408	55,482	-2,074	47,528	48,667	-1,139
1966	59,268	60,994	-1,726	53,172	53,963	-791
1967	64,608	66,648	-2,040	58,235	59,475	-1,240
1968	70,171	72,357	-2,186	63,181	64,393	-1,212
1969	79,274	82,698	-3,424	71,943	74,029	-2,086
1970	89,082	92,522	-3,440	80,916	83,215	-2,299
1971	100,993	105,167	-4,174	91,964	94,797	-2,833
1972	114,791	118,568	-3,777	105,243	107,066	-1,823
1973	129,119	128,254	865	118,392	114,895	3,497
1974	143,132	140,387	2,745	131,434	125,557	5,877
1975	159,726	162,614	-2,888	146,307	144,699	1,608
1976	178,338	181,802	-3,464	162,931	161,542	1,389
1977	196,321	194,775	1,546	178,979	171,626	7,353
1978	214,518	211,081	3,437	194,783	185,308	9,475
1979	234,630	233,323	1,307	211,986	203,109	8,877
1980	258,298	260,777	-2,479	232,453	225,379	7,074
1981	287,834	288,571	-737	257,179	246,846	10,333

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

268. Total Local Revenue by Source and Unit of Government

Selected Fiscal Years 1942-1981

(Millions)

Source and unit of government	1942	1952	1962	1972	1977	1981
Total revenue[a]	$8,114	$19,398	$43,147	$114,791	$196,458	$287,834
County	n.a.	n.a.	n.a.	n.a.	n.a.	62,370
City	n.a.	n.a.	n.a.	n.a.	n.a.	105,431
Township	n.a.	n.a.	n.a.	n.a.	n.a.	9,595
School district	n.a.	n.a.	n.a.	n.a.	n.a.	90,276
Special district	n.a.	n.a.	n.a.	n.a.	n.a.	26,011
Intergovernmental	1,836	5,281	11,642	39,694	76,831	111,443
County	655	1,541	3,276	9,956	18,816	26,788
City	491	1,212	2,674	11,528	24,062	29,841
Township	73	290	368	878	1,943	2,716
School district	616	2,158	5,769	17,653	31,501	50,256
Special district	2	80	376	1,550	4,332	7,692
Revenue from own sources	6,278	14,117	31,506	75,097	119,626	176,391
County	n.a.	n.a.	n.a.	n.a.	n.a.	35,582
City	n.a.	n.a.	n.a.	n.a.	n.a.	75,590
Township	n.a.	n.a.	n.a.	n.a.	n.a.	6,879
School district	n.a.	n.a.	n.a.	n.a.	n.a.	40,020
Special district	n.a.	n.a.	n.a.	n.a.	n.a.	18,319
General revenue, from own sources	5,286	11,671	26,705	65,549	102,214	145,736
County	1,070	2,385	5,209	13,695	22,746	33,795
City	2,620	5,139	10,453	23,471	36,603	53,406
Township	267	594	1,267	3,105	4,605	6,341
School district	1,138	2,920	8,370	21,603	31,241	39,699
Special district	192	632	1,405	3,679	7,018	12,494
Taxes	4,625	9,466	20,993	49,739	74,852	94,776
County	920	1,918	4,149	10,076	15,875	20,667
City	2,314	4,183	7,934	17,009	26,050	34,104
Township	250	540	1,145	2,765	4,060	5,150
School district	1,052	2,655	7,320	18,939	27,124	32,271
Special district	90	170	445	952	1,743	2,585

(Continued)

268. Total Local Revenue by Source and Unit of Government—Continued

Selected Fiscal Years 1942-1981

(Millions)

Source and unit of government	1942	1952	1962	1972	1977	1981
Property taxes	$4,273	$8,282	$18,414	$41,620	$60,267	$72,020
County	893	1,835	3,879	8,625	12,891	15,798
City	1,999	3,144	5,807	10,937	15,629	18,278
Township	241	515	1,068	2,584	3,722	4,844
School district	1,051	2,618	7,216	18,572	26,435	31,021
Special district	90	170	445	903	1,590	2,079
Other taxes	352	1,184	2,579	8,119	14,585	22,756
County	27	83	270	1,451	2,984	4,869
City	315	1,039	2,127	6,072	10,421	15,826
Township	9	25	77	181	338	306
School district	1	37	104	367	689	1,250
Special district	—	—	—	49	153	506
Charges and miscellaneous	661	2,205	5,711	15,810	27,362	50,960
County	150	468	1,060	3,619	6,871	13,128
City	306	956	2,519	6,461	10,553	19,302
Township	17	54	122	339	545	1,192
School district	86	265	1,051	2,664	4,117	7,428
Special district	102	462	960	2,727	5,275	9,909
Utility and liquor stores	904	2,184	4,174	7,924	14,605	25,268
County	n.a.	n.a.	n.a.	n.a.	n.a.	739
City	n.a.	n.a.	n.a.	n.a.	n.a.	18,411
Township	n.a.	n.a.	n.a.	n.a.	n.a.	482
School district	n.a.	n.a.	n.a.	n.a.	n.a.	—
Special district	n.a.	n.a.	n.a.	n.a.	n.a.	5,636
Insurance trust	88	262	627	1,622	2,808	5,388
County	n.a.	n.a.	n.a.	n.a.	n.a.	1,049
City	n.a.	n.a.	n.a.	n.a.	n.a.	3,772
Township	n.a.	n.a.	n.a.	n.a.	n.a.	57
School district	n.a.	n.a.	n.a.	n.a.	n.a.	321
Special district	n.a.	n.a.	n.a.	n.a.	n.a.	189

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.

Source: Department of Commerce, Bureau of the Census.

270. Local General Sales Taxes and Rates by State and Level of Government[a]

As of April 1, 1983

State	Municipalities		Counties	
	Number	Rate (percent)	Number	Rate (percent)
Alabama[b]	309	.5-3.0	43	.5-3.0
Alaska	92	1.0-5.0	–	–
Arizona	70	.125-3.0	–	–
Arkansas	16	1.0-2.0	6	1.0
California[c]	386	1.0	58	1.25
Colorado[c]	161	1.0-4.0	26	.25-2.0
District of Columbia	1	6.0	–	–
Georgia	–	–	126[d]	1.0
Illinois[c]	1,179	.5-1.0	101	1.0
Kansas	80	.5-1.0	47	.5-1.0
Louisiana	161	.3-2.5	52[e]	1.0-3.0
Minnesota	1	1.0	–	–
Missouri	359	.5-1.0	70	.375-1.0
Nebraska	12	1.0-1.5	–	–
Nevada	–	–	16	3.75
New Mexico	97	.25-.75	8	.25
New York	29	1.0-2.5[f]	51	1.0-3.0
North Carolina	–	–	99	1.0
Ohio	–	–	58[g]	.5-1.0
Oklahoma	434	1.0-4.0	–	–
South Dakota	71	1.0-2.0	–	–
Tennessee	14	.25-2.25	94	1.0-2.25
Texas[h]	973	1.0	–	–
Utah[i]	–	–	All	.75
Virginia	All[j]	1.0	All[j]	1.0
Washington	267	.5-1.0[k]	38	.5-1.0[k]
Wyoming	–	–	15	1.0

[a] Applies to retail sales of tangible personal property; may or may not apply to services and other categories. Number includes only those local taxes on which authoritative information is available. Local taxes are in addition to state rates shown in Table 227.

[b] In 5 Alabama counties, county sales taxes do not apply in certain municipalities. Rates shown are general rates; rates on sales of automobiles and machinery are different.

[c] City taxes are credited against county taxes in California. In addition, 5 transit districts impose a tax of .5%, for a combined state and local rate of 6.5%. In Colorado, one transit district levies a sales tax of .6%; in Illinois, two transit districts impose the tax at rates from .25-1.0%.

[d] Two counties impose a 1% transit sales tax.

[e] In some parishes (counties) in Louisiana, tax is imposed by school boards and/or police juries.

[f] Highest combined county, city, and state rate is 8.25% in New York City.

[g] Two counties, plus a transit authority district in Ohio, also levy the tax at rates ranging from .5% to 1.0%.

[h] Rapid transit taxes are also levied in 28 municipalities in Texas.

[i] In Utah, 1 city and 3 counties levy an additional .25% tax to support public transportation. Two cities impose special gross receipts taxes.

[j] Additional transportation sales and use tax imposed in 6 counties and 31 municipalities in Virginia.

[k] In Washington, if the county in which the city is located imposes a sales tax, the rate of the city tax may not exceed .425%.

Source: Commerce Clearing House.

266. Percentage Distribution of Local General Revenue by Source

Selected Fiscal Years 1902-1981

Year	Amount (millions)	Percent of total						
		From own sources					Intergovernmental	
		Total	Taxes			Charges and miscellaneous	From state	From Federal government
			Total	Property	Other			
1902	$854	93.4	82.4	73.1	9.3	11.0	6.1	.5
1913	1,637	94.1	79.9	72.8	7.1	14.2	5.6	.4
1922	3,866	91.7	79.4	76.9	2.5	12.3	8.1	.2
1932	5,690	85.7	75.1	73.1	2.0	10.6	14.1	.2
1940	6,939	72.2	64.8	60.1	4.7	7.3	23.8	4.0
1950	14,014	68.4	57.0	50.2	6.8	11.4	30.1	1.5
1960	33,026	69.4	54.7	47.8	6.9	14.6	28.8	1.8
1965	47,527	68.1	52.8	45.9	6.9	15.2	29.5	2.4
1969	71,943	63.7	48.3	41.3	7.0	15.4	33.1	3.1
1970	80,917	63.5	48.0	40.7	7.3	15.5	33.3	3.2
1971	91,963	62.5	47.2	39.9	7.3	15.3	33.8	3.7
1972	105,243	62.3	47.3	39.5	7.8	15.0	33.4	4.3
1973	118,392	59.6	44.8	37.1	7.7	14.8	33.8	6.7
1974	131,434	58.4	43.0	35.3	7.7	15.4	33.9	7.8
1975	146,307	57.7	41.9	34.2	7.7	15.7	34.9	7.4
1976	162,931	57.2	41.5	33.7	7.8	15.7	34.5	8.3
1977	179,045	57.1	41.8	33.7	8.1	15.3	33.7	9.2
1978	194,784	56.8	41.3	32.9	8.4	15.6	33.2	10.0
1979	211,987	55.3	38.0	29.5	8.5	17.3	35.0	9.7
1980	232,452	55.9	37.2	28.2	9.0	18.8	35.0	9.1
1981	257,180	56.7	36.9	28.0	8.9	19.8	34.6	8.7

Source: Department of Commerce, Bureau of the Census; percentage computations by Tax Foundation.

267. Local General Revenue by Source and State

Fiscal Year 1981

(Millions)

State	Total	From own sources					Intergovernmental	
		Total	Taxes			Charges and miscellaneous	From state	From Federal government
			Total	Property	Other			
Total	$257,179.1	$145,735.8	$94,776.2	$72,020.2	$22,756.0	$50,959.6	$89,016.7	$22,426.6
Alabama	2,960.0	1,623.6	727.4	291.5	435.9	896.2	1,078.2	258.2
Alaska	1,091.8	584.1	252.2	199.9	52.3	331.9	436.7	71.1
Arizona	3,104.9	1,605.0	965.1	733.0	232.1	639.9	1,202.8	297.0
Arkansas	1,563.4	797.6	362.3	322.3	40.0	435.3	633.0	132.7
California	36,067.3	16,448.8	9,323.5	6,498.4	2,825.1	7,125.3	16,919.7	2,698.8
Colorado	3,491.1	2,260.5	1,514.4	1,040.4	474.0	746.1	1,022.6	208.0
Connecticut	2,759.6	1,971.7	1,651.1	1,632.1	19.0	320.6	616.7	171.2
Delaware	509.4	229.6	118.1	102.2	15.9	111.5	201.5	78.3
Florida	10,147.3	5,809.4	2,970.6	2,432.0	538.6	2,838.9	3,297.8	1,040.1
Georgia	5,312.5	3,346.7	1,646.1	1,193.3	452.8	1,700.6	1,409.4	556.3
Hawaii	464.1	334.4	255.8	197.1	58.7	78.6	36.0	93.6
Idaho	769.3	408.5	226.5	218.3	8.2	181.9	296.1	64.7
Illinois	13,061.6	8,114.9	5,983.4	4,427.2	1,556.2	2,131.5	3,455.2	1,491.5
Indiana	5,006.7	2,688.4	1,731.3	1,663.0	68.3	957.1	1,920.4	398.0
Iowa	3,201.7	1,872.9	1,192.6	1,170.2	22.4	680.3	1,132.1	196.7
Kansas	2,396.1	1,620.4	979.7	895.4	84.3	640.7	617.0	158.8
Kentucky	2,423.8	1,050.3	607.8	339.9	267.9	442.5	1,107.5	266.0
Louisiana	4,106.3	2,245.2	1,310.6	515.3	795.3	934.6	1,466.0	395.1
Maine	813.4	486.9	388.3	385.9	2.4	98.6	251.6	74.9
Maryland	4,969.3	2,836.9	2,011.8	1,216.2	795.6	825.1	1,582.8	549.5
Massachusetts	6,790.7	4,132.3	3,396.1	3,370.0	26.1	736.1	1,877.6	780.8
Michigan	11,157.5	6,857.1	4,505.1	4,200.2	304.9	2,352.0	3,134.5	1,165.9
Minnesota	5,498.9	2,709.4	1,393.6	1,328.1	65.5	1,315.8	2,391.1	398.4
Mississippi	2,045.0	936.2	395.9	372.3	23.6	540.3	946.6	162.1
Missouri	4,279.5	2,617.1	1,740.5	1,087.9	652.6	876.6	1,157.4	505.0
Montana	816.6	554.3	401.3	390.3	11.0	153.1	195.3	66.9
Nebraska	1,689.9	1,194.8	724.9	648.7	76.2	469.9	375.2	119.9
Nevada	1,038.5	691.5	367.0	234.0	133.0	324.5	304.6	42.5
New Hampshire	734.6	544.3	462.8	455.4	7.4	81.6	122.3	67.9

(Continued)

267. Local General Revenue by Source and State—Continued

Fiscal Year 1981

(Millions)

State	Total	From own sources					Intergovernmental	
		Total	Taxes			Charges and miscellaneous	From state	From Federal government
			Total	Property	Other			
New Jersey	8,977.5	5,221.4	4,021.4	3,932.3	89.1	1,200.0	3,245.2	510.9
New Mexico	1,230.1	470.3	253.5	183.1	70.4	216.8	624.1	135.7
New York	32,450.7	19,418.7	14,700.0	9,266.7	5,433.3	4,718.7	11,201.3	1,830.6
North Carolina	4,647.7	2,229.5	1,306.7	1,066.4	240.3	922.8	1,959.5	458.7
North Dakota	626.2	348.7	192.5	186.2	6.3	156.1	231.8	45.8
Ohio	10,859.9	6,246.7	4,184.0	3,024.0	1,160.0	2,062.7	3,596.6	4,613.3
Oklahoma	2,555.9	1,403.3	822.3	492.5	329.8	580.9	928.2	1,152.7
Oregon	3,229.9	2,005.0	1,304.6	1,182.9	121.7	700.4	892.9	1,224.9
Pennsylvania	11,590.6	6,723.1	4,660.2	3,046.5	1,613.7	2,062.9	3,798.8	1,068.7
Rhode Island	760.2	480.8	426.6	422.8	3.8	54.2	201.1	78.2
South Carolina	2,122.5	1,136.8	597.4	548.3	49.1	539.4	797.3	188.4
South Dakota	590.6	390.1	289.2	253.8	35.4	100.9	137.0	63.4
Tennessee	3,811.3	2,433.2	1,436.5	968.6	467.7	996.9	1,012.3	365.8
Texas	13,639.0	8,842.2	5,497.2	4,596.6	900.6	3,344.9	3,793.4	1,003.4
Utah	1,301.4	738.2	482.8	373.1	109.7	255.4	482.5	80.7
Vermont	357.6	248.6	210.8	209.3	1.5	37.8	75.2	33.8
Virginia	4,675.1	2,736.6	2,029.7	1,391.0	638.7	706.9	1,507.2	431.3
Washington	4,807.7	2,500.7	1,161.0	716.6	444.4	1,339.7	1,943.9	363.0
West Virginia	1,450.8	715.8	326.4	288.3	38.1	353.4	597.8	137.2
Wisconsin	5,818.2	2,900.8	1,769.6	1,743.1	26.5	1,131.3	2,548.7	368.7
Wyoming	958.1	661.7	331.0	287.1	43.9	330.7	254.0	42.5
District of Columbia	2,447.1	1,310.6	1,130.8	280.8	850.0	179.7	–	1,136.5

Source: Department of Commerce, Bureau of the Census.

BEST AVAILABLE COPY

269. Per Capita General Revenue of Local Governments in Selected Standard Metropolitan Areas by Source

Fiscal Year 1980-1981

Area	Total	From own sources						Intergovernmental revenue		
		Total	Taxes			Charges and miscellaneous		Total	From state	From Federal
			Total	Property	Other					
Total, 75 major SMSAs	$1,301.71	$749.28	$510.51	$391.35	$139.16	$238.77		$552.44	$429.60	$122.83
Anaheim-Santa Ana-Garden Grove, California	1,211.03	618.22	416.20	304.47	111.73	202.03		592.82	515.27	77.55
Atlanta, Georgia	1,177.47	781.59	413.42	311.79	101.62	368.17		395.88	238.81	157.07
Baltimore, Maryland	1,224.73	608.96	446.58	260.76	185.82	162.39		615.77	439.52	176.25
Boston, Massachusetts-New Hampshire[a]	1,304.10	809.13	674.53	669.64	4.89	134.60		494.98	341.46	153.52
Buffalo, New York	1,530.45	761.35	584.47	416.24	168.23	176.88		769.11	666.18	102.93
Chicago, Illinois	1,270.53	779.80	599.53	431.92	167.61	180.27		490.73	318.77	171.96
Cincinnati, Ohio-Kentucky-Indiana	986.07	569.21	391.20	266.47	124.73	178.00		416.87	308.63	108.24
Cleveland, Ohio	1,351.78	827.30	566.49	382.11	184.38	260.80		524.48	362.54	161.94
Columbus, Ohio	1,034.51	603.18	380.36	273.03	107.34	222.82		431.33	340.05	91.28
Dallas-Fort Worth, Texas	983.86	685.52	398.23	318.22	80.00	287.29		298.34	242.30	56.04
Denver-Boulder, Colorado	1,250.89	845.76	578.02	367.71	210.31	267.74		405.13	329.22	75.91
Detroit, Michigan	1,396.44	836.55	562.65	513.61	49.04	273.90		559.89	370.09	189.81
Hartford-New Britain-Bristol, Connecticut[a]	931.00	635.80	528.59	522.76	5.84	107.21		295.20	221.86	73.34
Houston, Texas	1,119.51	818.86	572.18	492.93	79.25	246.67		300.65	225.64	75.01
Indianapolis, Indiana	1,012.40	520.87	338.41	324.36	14.05	182.48		491.51	374.11	117.40
Kansas City, Missouri-Kansas	1,069.80	697.77	463.39	283.97	179.42	234.38		372.02	241.62	130.40
Los Angeles-Long Beach, California	1,566.13	653.52	387.77	262.93	124.83	265.75		912.61	791.51	121.11
Louisville, Kentucky-Indiana	865.63	482.24	301.45	169.28	132.17	180.79		383.40	268.56	114.84
Miami, Florida	1,345.34	811.09	450.31	365.56	84.75	360.78		534.24	342.11	192.14
Milwaukee, Wisconsin	1,410.81	719.06	431.77	425.02	6.75	287.29		691.75	573.88	117.87
Minneapolis-St. Paul, Minnesota-Wisconsin	1,444.05	725.71	387.96	365.71	22.25	337.75		718.34	600.14	118.21
Nassau-Suffolk, New York	1,748.44	1,156.74	989.48	830.43	159.05	167.26		591.71	534.63	57.08
Newark, New Jersey	1,292.16	711.30	589.93	564.02	25.91	121.37		580.86	479.66	101.20
New Orleans, Louisiana	1,029.13	626.81	371.07	134.08	236.99	255.75		402.32	277.65	124.67
New York, New York-New Jersey	2,239.62	1,364.25	1,004.48	541.33	463.15	359.76		875.37	737.04	138.32
Philadelphia, Pennsylvania-New Jersey	1,161.58	676.51	490.82	319.79	171.02	185.69		485.08	380.79	104.29
Phoenix, Arizona	1,121.10	597.47	325.64	231.62	94.02	271.84		523.62	435.94	87.69
Pittsburgh, Pennsylvania	998.56	571.43	365.35	285.76	79.59	206.07		427.13	321.11	106.02
Portland, Oregon-Washington	1,210.97	801.84	523.14	442.69	80.45	278.71		409.12	316.14	92.99
Riverside-San Bernardino-Ontario, California	1,437.20	608.98	335.43	243.96	91.47	273.55		828.22	734.42	93.80
Rochester, New York	1,430.24	797.51	604.31	438.96	165.36	193.19		632.74	547.50	85.23
Sacramento, California	1,452.85	598.95	338.79	247.75	91.04	260.16		853.90	749.00	104.89
St. Louis, Missouri-Illinois	957.33	571.05	416.90	260.12	156.78	154.14		386.28	273.59	112.69
San Antonio, Texas	884.22	414.74	244.03	184.12	59.90	170.72		469.48	313.47	156.01
San Diego, California	1,389.47	717.48	346.98	254.45	92.52	370.51		671.99	592.94	79.05
San Francisco-Oakland, California	1,717.63	882.80	474.92	317.47	157.45	407.88		834.83	691.50	143.33
San Jose, California	1,588.60	793.33	464.03	300.15	163.88	329.29		795.28	711.23	84.04
Seattle-Everett, Washington	1,235.22	690.05	348.68	201.48	147.21	341.37		545.16	443.03	102.14
Tampa-St. Petersburg, Florida	924.95	519.03	259.88	200.85	59.02	259.15		405.92	297.92	108.00
Washington, D.C.-Maryland-Virginia	1,749.94	1,112.20	862.08	428.02	434.06	250.11		637.74	205.90	431.84

[a] New England County Metropolitan Area.

Source: Department of Commerce, Bureau of the Census

271. Local Income Taxes and Rates by State[a]

As of April 1, 1983

State and locality	Rate (percent)
Alabama	
Birmingham	1.0
Gadsden	2.0
3 cities under 50,000	1.0-2.0
Delaware	
Wilmington	1.0
Indiana	
38 counties	.25-1.0[b]
Iowa	(% of state tax)
6 school districts	1.75-4.0
Kentucky	
Covington	2.5
Lexington	2.0
Louisville	2.2[c]
Owensboro	1.0
57 cities under 50,000	.25-2.5
8 counties	.25-2.0
Maryland	(% of state tax)
Baltimore	50.0
23 counties	20.0-50.0
Michigan	
Detroit	3.0
Flint	1.0
Grand Rapids	1.0
Lansing	1.0
Pontiac	1.0
Saginaw	1.0
10 cities under 50,000	1.0
Missouri	
Kansas City	1.0
St. Louis	1.0
New York	
New York City	.9-4.3[d,e]
Ohio	
Akron	2.0
Canton	2.0
Cincinnati	2.0
Cleveland	2.0
Ohio—continued	
Cleveland Heights	2.0
Columbus	2.0
Dayton	1.75
Elyria	1.0
Euclid	2.0
Hamilton	1.5
Kettering	1.75
Lakewood	1.5
Lima	1.5
Lorain	1.0
Mansfield	1.0
Parma	2.0
Springfield	2.0
Toledo	2.25
Warren	1.5
Youngstown	2.0
Over 400 cities and villages[f] under 50,000	.25-2.0
Pennsylvania[g]	
Abington Township	1.0
Allentown	1.0
Altoona	1.0
Bethlehem	1.0
Erie	1.0
Harrisburg	1.0
Lancaster	1.0
Penn Hills Township	1.0
Philadelphia	4.3125
Pittsburgh	3.625 [h]
Reading	1.0
Scranton	3.5
Wilkes-Barre	1.0
York	1.0
Nearly 4,000 other local jurisdictions	.25-1.0
District of Columbia	2.0-11.0[e]

[a] Rates shown separately for cities with 1970 population of 50,000 or more. Where rates differ for resident and nonresident income, only rates on residents are given. In Ohio and Pennsylvania cities, rates are the same; the nonresident rate is markedly lower in New York City and is half the resident rate in most Michigan cities. In addition to the areas shown, certain local jurisdictions in Arkansas and Georgia may impose an income tax with voter approval, although none have done so to date. Also, payroll taxes are imposed on employers in San Francisco (at the rate of 1.5%) and Newark (.5%).

[b] Counties, cities, or towns may impose a 1.5% occupation income tax in addition to the county gross income tax. Cities or towns may not adopt tax if county in which they are located has levied it. Taxpayers are allowed credit for tax liability under either tax. Six localities levy the tax.

[c] Includes rates levied for Jefferson County and for school boards.

[d] Tax rates for years beginning after December 31, 1983, are scheduled to decline. In 1983, a surcharge of 5% of the applicable tax rate applies on taxable income between $15,000 and $20,000, and of 10% on income over $20,000. An additional 2.5% tax is levied on minimum taxable income.

[e] In New York City and Washington, D.C., resident income tax rates are graduated.

[f] School districts may also levy a tax at rates ranging from .25% to 1% if approved by voters.

[g] Except for Philadelphia, Pittsburgh, Scranton, and Wilkes-Barre, the total rate payable by any taxpayer is limited to 1%. When other local government units such as school districts levy income taxes, the tax is usually divided equally between jurisdictions. Rates shown comprise total rate for all local taxing jurisdictions combined.

[h] Includes school district tax.

Source: Commerce Clearing House.

273. Per Capita General Revenue in the 46 Largest Cities by Source and City

Fiscal Year 1981

City	Total	From own sources						Inter-governmental
		Total own sources[a]	Taxes					
			Total[b]	Property	General sales	Income		
Total	$1,072.40	$646.53	$450.47	$202.50	$73.59	$97.04		$42.59
Atlanta	872.96	609.27	287.88	155.09	–	–		232.69
Austin	522.91	412.66	176.39	103.94	51.47	–		110.25
Baltimore	1,678.91	618.72	441.99	284.14	–	93.22		1,060.19
Boston	1,747.97	1,105.77	880.64	870.27	–	–		642.20
Buffalo	1,189.69	399.77	272.92	253.46	–	–		789.92
Chicago	587.13	351.26	263.41	114.72	36.75	–		235.87
Cincinnati	860.61	523.02	334.64	71.49	–	242.07		337.59
Cleveland	665.63	479.17	272.71	79.68	–	186.62		186.46
Columbus	492.62	343.14	176.16	18.74	–	147.95		149.48
Dallas	449.81	381.67	260.38	143.31	70.96	–		68.14
Denver	1,069.35	775.35	407.11	138.29	193.74	–		294.00
Detroit	1,078.51	443.45	299.81	149.84	–	105.88		635.06
El Paso	335.70	223.12	122.93	73.22	29.64	–		112.58
Fort Worth	403.78	316.22	181.27	101.77	55.61	–		87.56
Honolulu	488.70	350.06	276.87	217.99	–	–		138.64
Houston	472.38	394.46	253.26	140.35	72.87	–		77.92
Indianapolis	652.27	308.90	180.37	171.89	–	–		343.37
Jacksonville	565.05	385.35	165.37	110.94	–	–		179.70
Kansas City	783.50	586.71	403.03	61.47	66.11	133.49		196.79
Long Beach	915.85	656.28	202.21	61.26	52.16	–		259.57
Los Angeles	571.23	428.21	254.84	93.62	61.74	–		143.02
Louisville	598.18	338.04	248.23	73.82	–	156.27		260.14
Memphis	791.03	330.13	186.05	132.36	–	–		460.90
Miami	473.39	339.81	261.31	167.67	–	–		133.58
Milwaukee	576.86	265.18	124.76	117.72	–	–		302.68
Minneapolis	695.66	349.95	190.05	152.27	–	–		345.71
Nashville-Davidson	1,027.80	697.53	464.98	272.18	127.04	–		330.27
Newark	1,235.72	371.50	289.38	230.93	–	–		864.22
New Orleans	778.66	484.59	280.20	84.86	110.81	–		294.07
New York City	2,370.66	1,373.90	1,053.05	472.94	185.92	286.54		996.76
Oakland	770.49	540.12	235.20	80.20	57.94	–		230.37
Oklahoma City	578.49	424.26	257.13	66.88	160.22	–		154.23
Omaha	466.39	318.58	233.04	109.77	98.99	–		147.81
Philadelphia	926.97	641.94	500.09	119.71	–	330.03		285.03
Phoenix	515.56	300.72	155.87	52.00	66.16	–		214.84
Pittsburgh	570.66	347.11	289.06	160.55	–	63.00		223.55
Portland	612.51	442.07	242.14	175.69	–	–		170.44
St. Louis	971.62	589.09	434.41	70.50	81.78	137.69		382.53
San Antonio	349.54	225.92	106.80	57.69	38.18	–		123.62
San Diego	446.08	306.84	154.99	50.80	60.69	–		139.24
San Francisco	1,804.81	1,051.07	551.47	266.81	77.98	–		753.74
San Jose	437.89	333.61	183.55	49.39	53.26	–		104.28
Seattle	704.89	467.70	264.98	87.98	42.99	–		237.19
Toledo	497.19	282.70	170.15	26.22	–	129.21		214.49
Tulsa	541.40	457.12	233.70	26.44	180.02	–		84.28
Washington, D.C.	3,213.50	2,011.83	1,773.44	440.35	373.29	604.89		1,201.67

[a] Includes amount for charges and miscellaneous general revenue not shown separately.
[b] Includes amount for miscellaneous tax revenue not shown separately.
Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

274. Local Debt by Character and Unit of Government

Selected Fiscal Years 1902-1981[a]

(Millions)

A. All units

Year	Gross debt	Character			
		Short-term	Long-term		
			Total	Full faith and credit	Non-guaranteed
1902	$1,877	$91	$1,786	n.a.	n.a.
1922	8,978	624	8,354	n.a.	n.a.
1932	16,373	1,096	15,277	n.a.	n.a.
1942	16,449	823	15,626	n.a.	n.a.
1944	14,703	617	14,086	n.a.	n.a.
1946	13,564	230	13,334	n.a.	n.a.
1948	14,980	623	14,357	n.a.	n.a.
1950	18,830	942	17,888	$15,570	$2,317
1952	23,226	1,146	22,080	17,510	4,571
1954	29,331	1,750	27,581	21,222	6,359
1956	35,978	1,846	34,132	25,603	8,529
1957	39,301	1,979	37,323	26,087	11,236
1958	42,793	2,122	40,672	28,495	12,177
1959	47,180	2,474	44,706	31,052	13,654
1960	51,412	2,739	48,673	32,738	15,938
1961	55,030	3,019	52,011	35,143	16,869
1962	59,255	3,324	55,931	38,008	17,923
1963	64,276	3,876	60,399	40,046	20,353
1964	67,181	4,055	63,126	42,119	21,007
1965	72,478	4,509	67,969	44,598	23,371
1966	77,487	4,991	72,497	47,091	25,405
1967	81,187	5,723	75,462	48,242	27,220
1968	85,492	6,382	79,109	50,380	28,730
1969	93,995	7,436	86,559	54,694	31,866
1970	101,563	9,051	92,512	57,601	34,911
1971	111,034	11,738	99,296	62,523	36,773
1972	120,705	12,149	108,556	71,099	37,457
1973	129,110	12,205	116,905	74,502	42,403
1974	141,320	13,064	128,256	80,095	48,161
1975	149,096	15,206	133,890	81,836	52,054
1976	155,707	12,766	142,941	92,222	50,718
1977	167,332	10,369	156,963	94,837	62,126
1978	177,864	8,532	169,332	96,207	73,125
1979	192,363	9,510	182,853	97,100	85,753
1980	213,645	11,010	202,635	100,439	102,196
1981	229,045	13,237	215,808	99,168	116,639

B. By unit

Unit	1952	1957	1962	1967	1970	1981
Gross debt	$23,226	$39,301	$59,255	$81,187	$101,563	$229,045
Short-term	1,146	1,979	3,324	5,723	9,051	13,237
Long-term	22,080	37,323	55,931	75,462	92,512	215,808
Full faith and credit	17,510	26,087	38,008	48,242	57,601	99,169
Nonguaranteed	4,571	11,236	17,923	27,220	34,911	116,639
County	2,018	3,537	5,381	7,895	11,283	38,021
Short-term	80	169	173	380	739	1,999
Long-term	1,938	3,368	5,208	7,515	10,544	36,022
City	12,659	19,076	26,857	35,256	43,773	91,302
Short-term	546	893	1,758	3,199	4,903	4,216
Long-term	12,113	18,183	25,099	32,057	38,870	87,086
Township	619	1,004	1,391	1,931	2,428	5,378
Short-term	15	61	88	284	481	1,301
Long-term	604	943	1,303	1,647	1,947	4,077
School district	3,806	9,062	13,931	18,936	22,430	64,524
Short-term	91	211	275	687	1,129	4,466
Long-term	3,715	8,851	13,656	18,249	21,301	60,058
Special district	4,125	6,623	11,695	17,167	21,649	29,821
Short-term	415	645	1,030	1,174	1,799	1,255
Long-term	3,710	5,978	10,665	15,993	19,850	28,566

[a] Data for 1902-1950 are as of June 30; beginning in 1952 data are as of the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

275. Local Long-Term Debt Outstanding by Unit of Government, and School Debt by State

End of Fiscal Year 1977

(Thousands)

Purpose and state	All units	Counties	Municipalities	School districts	Townships	Special districts
A. All purposes[a]						
Total debt	$156,963,000	$21,367,000	$66,929,000	$27,697,000	$3,384,000	$37,586,000
Schools	38,541,000	2,481,000	4,306,000	27,697,000	954,000	3,102,000
Utilities	35,525,000	1,680,000	18,706,000	–	435,000	14,703,000
Other	82,897,000	17,206,000	43,917,000	–	1,995,000	19,781,000
B. School purposes by state						
Alabama	228,047	3,706	91,804	132,538	–	–
Alaska	262,262	154,886	107,376	–	–	–
Arizona	530,953	–	–	530,953	–	–
Arkansas	296,497	–	–	296,497	–	–
California	2,530,278	150	48,115	2,482,013	–	–
Colorado	547,303	–	–	547,303	–	–
Connecticut	517,694	–	243,652	10,174	263,868	–
Delaware	62,569	–	8,760	53,809	–	–
Florida	990,463	–	–	990,463	–	–
Georgia	572,412	8,493	132,168	431,751	–	–
Hawaii	27,631	395	27,236	–	–	–
Idaho	124,530	–	–	124,530	–	–
Illinois	2,340,154	–	–	2,340,154	–	–
Indiana	911,972	8,968	–	151,276	–	751,729
Iowa	348,963	–	–	348,963	–	–
Kansas	290,392	–	–	290,392	–	–
Kentucky	656,933	–	7,771	649,162	–	–
Louisiana	625,045	–	6,502	618,543	–	–
Maine	139,939	–	38,130	67,709	34,100	–
Maryland	663,168	493,218	169,950	–	–	–
Massachusetts	1,404,809	1,355	673,677	185,529	544,248	–
Michigan	2,991,922	–	–	2,991,922	–	–
Minnesota	1,091,546	–	943	1,090,603	–	–
Mississippi	127,791	–	–	127,791	–	–
Missouri	648,076	–	–	648,076	–	–
Montana	107,358	–	–	107,358	–	–
Nebraska	257,901	–	–	257,901	–	–
Nevada	191,107	–	–	191,107	–	–
New Hampshire	122,943	–	49,230	73,431	282	–
New Jersey	1,578,672	123,396	341,767	1,077,116	36,393	–
New Mexico	100,279	–	–	100,279	–	–
New York	3,854,398	38,254	1,435,278	2,380,720	146	–
North Carolina	447,109	447,109	–	–	–	–
North Dakota	55,926	–	–	55,926	–	–
Ohio	1,395,707	40	49,559	1,346,108	–	–
Oklahoma	215,645	–	–	215,645	–	–
Oregon	405,369	–	–	405,369	–	–
Pennsylvania	3,534,610	13,190	4,386	1,166,263	–	2,350,771
Rhode Island	139,596	–	62,645	1,983	74,968	–
South Carolina	308,675	6,045	–	302,629	–	–
South Dakota	41,403	–	–	41,403	–	–
Tennessee	836,546	511,872	319,843	4,830	–	–
Texas	3,295,690	–	15	3,295,675	–	–
Utah	228,777	–	–	228,777	–	–
Vermont	62,349	–	–	62,349	–	–
Virginia	830,180	664,532	165,649	–	–	–
Washington	528,655	–	–	528,655	–	–
West Virginia	117,776	–	–	117,776	–	–
Wisconsin	830,326	5,412	321,506	503,408	–	–
Wyoming	122,567	–	–	122,567	–	–
District of Columbia	–	–	–	–	–	–

[a] Totals accurate to nearest millions only.

Source: Department of Commerce, Bureau of the Census.

276. Public and Private Elementary and Secondary School Enrollments[a]

Selected School Years 1899-1900 to 1990, Actual and Projected[b]

(Thousands)

School year[c]	Total public and nonpublic all grades	Total all grades		Kindergarten through grade 8		Grades 9-12 and post graduate	
		Public	Non-public	Public	Non-public	Public	Non-public
1899-1900..	16,855	15,503	1,352	14,984	1,241	519	111
1909-1910..	19,490	17,814	1,676	16,899	1,558	915	117
1919-1920..	23,279	21,579	1,700	19,379	1,486	2,200	214
1929-1930..	28,329	25,678	2,651	21,279	2,310	4,399	341
1939-1940..	28,045	25,433	2,611	18,832	2,153	6,601	458
1949-1950..	28,518	25,139	3,379	19,387	2,707	5,752	672
1959	40,782	35,182	5,600	26,911	4,600	8,271	1,000
1960	42,181	36,281	5,900	27,692	4,800	8,589	1,100
1961	43,364	37,464	5,900	28,095	4,800	9,369	1,100
1962	44,849	38,749	6,100	28,637	4,900	10,112	1,200
1963	46,487	40,187	6,300	29,304	5,000	10,883	1,300
1964	47,716	41,416	6,300	30,025	5,000	11,391	1,300
1965	48,473	42,173	6,300	30,563	4,900	11,610	1,400
1966	49,239	43,039	6,200	31,145	4,800	11,894	1,400
1967	49,891	43,891	6,000	31,641	4,600	12,250	1,400
1968	50,775	44,944	5,831	32,226	4,431	12,718	1,400
1969	51,135	45,619	5,516	32,597	4,217	13,022	1,299
1970	51,272	45,909	5,363	32,577	4,052	13,332	1,311
1971	51,281	46,081	5,200	32,265	3,900	13,816	1,300
1972	50,744	45,744	5,000	31,831	3,700	13,913	1,300
1973	50,429	45,429	5,000	31,353	3,700	14,077	1,300
1974	50,053	45,053	5,000	30,921	3,700	14,132	1,300
1975	49,791	44,791	5,000	30,487	3,700	14,304	1,300
1976	49,484	44,316	5,167	30,006	3,825	14,311	1,342
1977	48,717	43,577	5,140	29,336	3,797	14,240	1,343
1978	47,635	42,550	5,085	28,328	3,732	14,223	1,353
1979	46,679	41,579	5,100	27,885	3,700	13,694	1,400
1980	45,949	40,987	4,962	27,674	3,623	13,313	1,339
1981	45,168	40,168	5,000[d]	27,280	3,600[d]	12,879	1,400[d]
1982	44,544	39,544	5,000	27,161	3,600	12,383	1,400
1983	44,165	39,165	5,000	27,023	3,600	12,142	1,400
1984	44,039	39,039	5,000	26,905	3,600	12,134	1,400
1985	44,166	39,166	5,000	26,951	3,600	12,215	1,400
1986	44,556	39,456	5,100	27,359	3,700	12,097	1,400
1987	45,004	39,804	5,200	27,987	3,800	11,817	1,400
1988	45,358	40,158	5,200	28,722	3,800	11,436	1,400
1989	45,905	40,605	5,300	29,447	3,900	11,158	1,400
1990	46,667	41,267	5,400	30,244	4,000	11,023	1,400

[a] Beginning in 1959, data include Alaska and Hawaii. Nonpublic school enrollment estimated.
[b] Beginning in 1982 enrollments are projected.
[c] Fall enrollment reported beginning 1959. Fall enrollment prior to 1962 was not reported by grades; grade breakdowns for years 1959 through 1961 are estimates.
[d] Estimated.
Source: Department of Education, National Center for Education Statistics.

279. Public Elementary and Secondary School Expenditures by State[a]

Selected School Years 1945-46—1980-81[b]

(Thousands)

State	1945-46	1949-50	1959-60	1969-70	1980-81
Total[c]	$2,906,886	$5,837,643	$15,613,255	$40,683,429	$102,484,137
Alabama	39,054	79,374	191,165	467,665	1,368,487
Alaska	—	—	24,195	103,436	532,023
Arizona	14,840	41,535	139,697	337,814	1,241,266
Arkansas	22,959	54,354	100,548	259,691	816,368
California	221,435	623,359	2,021,625	4,343,580	10,275,990
Colorado	25,861	59,458	189,508	433,801	1,590,724
Connecticut	41,174	83,748	231,407	659,331	1,383,271
Delaware	5,724	13,118	55,667	161,260	304,801
Florida	38,970	97,319	367,207	1,152,451	3,539,900
Georgia	46,102	95,225	236,764	749,583	1,963,728
Hawaii	—	—	48,766	175,002	426,158
Idaho	11,687	26,267	52,527	121,644	410,117
Illinois	178,815	358,198	846,734	2,233,552	5,168,002
Indiana	81,692	158,180	393,626	1,093,271	2,213,940
Iowa	59,525	114,174	235,678	643,820	1,288,724
Kansas	41,500	72,391	216,003	402,975	948,052
Kentucky	38,033	68,092	148,236	389,028	1,201,840
Louisiana	39,991	112,753	298,618	583,918	1,630,765
Maine	14,769	25,143	59,674	179,119	442,421
Maryland	35,116	94,545	286,550	912,117	2,164,142
Massachusetts	93,224	145,559	368,907	1,051,256	2,930,503
Michigan	134,015	274,534	811,973	2,205,337	4,956,400
Minnesota	64,667	118,163	352,448	977,943	2,175,762
Mississippi	21,080	40,786	148,791	318,478	800,505
Missouri	78,573	112,463	300,749	778,690	1,822,613
Montana	18,316	31,607	64,021	143,512	429,952
Nebraska	29,478	47,193	112,836	279,605	724,952
Nevada	3,427	8,757	32,641	104,921	345,765
New Hampshire	8,154	16,939	41,114	125,663	365,891
New Jersey	120,017	199,986	599,007	1,600,815	4,058,187
New Mexico	13,820	33,509	88,902	209,466	614,544
New York	351,711	617,811	1,742,717	4,656,111	9,917,969
North Carolina	63,477	151,323	294,744	762,982	2,278,317
North Dakota	14,594	24,905	59,694	110,445	245,747
Ohio	158,379	291,920	799,953	1,963,251	4,510,464
Oklahoma	45,467	87,611	185,751	386,799	1,353,766
Oregon	31,651	93,325	185,229	462,980	1,452,750
Pennsylvania	205,379	348,118	797,498	2,534,175	5,367,193
Rhode Island	13,929	21,538	53,035	164,571	416,696
South Carolina	28,959	63,465	136,686	433,895	1,274,090
South Dakota	15,683	27,071	53,855	125,609	271,240
Tennessee	39,596	104,576	214,459	563,338	1,584,752
Texas	138,465	303,013	757,092	1,827,857	6,402,749
Utah	17,897	33,800	97,490	208,181	752,436
Vermont	6,520	11,548	28,144	109,993	222,858
Virginia	47,840	100,902	266,942	848,073	2,253,789
Washington	59,661	113,845	319,393	856,033	2,336,251
West Virginia	40,108	69,666	122,434	282,483	848,832
Wisconsin	69,861	123,868	332,960	930,978	2,223,688
Wyoming	7,661	14,737	46,844	73,614	344,086
District of Columbia	14,031	27,871	52,752	173,317	296,672
Alaska	1,391	4,101	13,093	—	—
Hawaii	12,712	19,412	30,551	—	—

[a] Includes current expenditures, capital outlay, and interest for public day schools, expenditures for operation of summer and adult programs, community services, and community colleges.
[b] Data for 1980-81 are preliminary.
[c] Beginning in 1959-60, totals include Alaska and Hawaii.
Source: Department of Education, National Center for Education Statistics.

280. Public Elementary and Secondary School Expenditures by Character and State

School Year 1980-81[a]

(Millions)

State	Total expenditures	Current expenditures			Capital outlay	Interest on debt
		Total	Full-time day schools	Other programs[b]		
Total	$102,484.1	$93,881.1	$93,219.5	$661.6	$6,738.5	$1,864.6
Alabama	1,368.5	1,297.8	1,288.2	9.6	60.6	10.1
Alaska	532.0	450.6	449.7	.9	57.5	24.0
Arizona	1,241.3	1,100.3	1,097.7	2.6	103.6	37.4
Arkansas	816.4	715.8	714.5	1.3	80.4	20.2
California	10,276.0	9,795.0	9,744.3	50.7	398.4	82.5
Colorado	1,590.7	1,386.1	1,377.8	8.3	161.1	43.5
Connecticut	1,383.3	1,345.4	1,344.5	.9	12.1	25.7
Delaware	304.8	288.0	280.0	8.0	8.1	8.7
Florida	3,539.9	3,192.1	3,162.4	29.7	300.3	47.5
Georgia	1,963.7	1,701.3	1,701.3	—	236.2	26.1
Hawaii	426.2	395.0	395.0	—	30.9	.3
Idaho	410.1	357.4	357.1	.3	43.6	9.1
Illinois	5,168.0	4,823.9	4,801.8	22.1	279.4	64.6
Indiana	2,213.9	1,912.7	1,896.7	16.0	295.2	6.1
Iowa	1,288.7	1,175.6	1,174.8	.8	94.6	18.5
Kansas	948.1	848.5	843.0	5.5	81.5	18.0
Kentucky	1,201.8	1,128.7	1,128.1	.6	40.1	33.0
Louisiana	1,630.8	1,457.0	1,433.3	23.7	135.0	38.8
Maine	442.4	412.6	412.0	.6	19.8	10.0
Maryland	2,164.1	2,002.7	1,993.3	9.4	134.3	27.1
Massachusetts	2,930.5	2,829.2	2,817.7	11.5	34.2	67.1
Michigan	4,956.4	4,577.4	4,538.5	38.9	242.2	136.8
Minnesota	2,175.8	1,963.0	1,917.9	45.1	165.5	47.2
Mississippi	800.5	756.3	752.5	3.8	43.8	.4
Missouri	1,822.6	1,673.0	1,662.1	10.9	118.5	31.1
Montana	430.0	386.3	386.3	—	36.5	7.1
Nebraska	725.0	645.3	645.1	.2	66.5	13.2
Nevada	345.8	286.6	286.5	.1	43.5	15.7
New Hampshire	365.9	339.9	339.1	.8	19.1	6.9
New Jersey	4,058.2	3,710.3	3,683.1	27.2	264.3	83.5
New Mexico	614.5	523.7	523.7	—	83.9	6.9
New York	9,918.0	9,419.3	9,328.0	91.3	279.1	219.6
North Carolina	2,272.3	2,150.1	2,143.7	6.4	108.2	14.0
North Dakota	245.7	224.5	223.7	.8	18.4	2.8
Ohio	4,510.5	4,225.3	4,181.6	43.7	218.5	66.7
Oklahoma	1,353.8	1,219.6	1,214.4	5.2	120.7	13.4
Oregon	1,452.8	1,309.6	1,305.2	4.4	114.3	28.8
Pennsylvania	5,367.2	5,077.0	4,986.1	90.9	199.4	90.8
Rhode Island	416.7	406.1	404.8	1.3	3.6	7.1
South Carolina	1,274.1	1,119.2	1,111.3	7.9	128.9	25.9
South Dakota	271.2	245.3	245.2	.1	22.5	3.4
Tennessee	1,584.8	1,467.3	1,460.0	7.3	104.6	12.8
Texas	6,402.7	5,349.2	5,325.7	23.5	823.6	230.0
Utah	752.4	605.0	595.2	9.8	125.0	22.5
Vermont	222.9	215.1	214.9	.2	4.6	3.1
Virginia	2,253.8	2,058.7	2,058.7	—	145.7	49.4
Washington	2,336.3	1,891.5	1,887.7	3.8	399.1	45.6
West Virginia	848.8	770.6	764.5	6.1	70.6	7.6
Wisconsin	2,223.7	2,079.9	2,051.5	28.4	99.2	44.7
Wyoming	344.1	274.8	273.9	.9	60.3	9.1
District of Columbia	296.7	295.2	295.2	—	1.5	—

[a] Preliminary.
[b] Includes summer schools and adult programs, community services, and community colleges (under jurisdiction of local boards of education).
Source: Department of Education, National Center for Education Statistics.

272. City Revenue by Source

Selected Fiscal Years 1952-1981

(Millions)

Source	1952	1960	1965	1970	1975	1980	1981
Total revenue	$8,278	$14,915	$20,318	$32,704	$59,744	$94,862	$105,431
General revenue	6,351	11,647	15,884	26,621	49,853	76,055	83,247
Taxes	4,183	7,109	9,289	13,647	21,135	31,256	34,104
Property	3,144	5,197	6,537	9,127	13,046	16,859	18,278
Sales and gross receipts	598	1,217	1,795	2,422	4,555	8,208	8,956
General	360	797	1,184	1,479	2,769	5,096	5,648
Selective	239	420	611	943	1,786	3,112	3,309
Other	440	695	957	2,098	3,534	6,189	6,870
Intergovernmental	1,212	2,321	3,534	7,906	19,648	28,270	29,841
From state governments	1,073	1,868	2,745	6,173	13,053	15,939	16,998
From other governments	139	453	789	1,733	6,595	12,331	12,843
Charges and miscellaneous	956	2,217	3,061	5,068	9,071	16,530	19,302
Utility	1,669	2,790	3,760	5,047	8,217	15,472	18,140
Water supply	758	1,253	1,651	2,201	3,266	4,989	5,638
Electric power	542	1,006	1,441	1,883	3,682	8,007	9,459
Gas supply	49	162	215	292	448	1,444	1,797
Transit	320	370	453	671	821	1,032	1,246
Liquor stores	50	71	92	121	192	247	271
Insurance trust	209	407	582	915	1,482	3,088	3,772
Employee retirement	203	400	572	904	1,460	3,028	3,645
Unemployment compensation[a]	5	7	10	11	22	60	128

[a] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

277. Public Elementary and Secondary School Expenditures by Character

Selected School Years 1939-40—1979-80[a]

Character and function	Amount (millions)					Percentage distribution				
	1939-40	1949-50	1959-60	1969-70	1979-80	1939-40	1949-50	1959-60	1969-70	1979-80[b]
Total	$2,344	$5,838	$15,613	$40,683	$95,962	100.0	100.0	100.0	100.0	100.0
Current expenditures	1,955	4,723	12,462	34,854	87,582	83.4	80.9	79.8	85.7	91.3
Public elementary and secondary schools	1,942	4,687	12,329	34,218	86,984	82.8	80.3	79.0	84.1	90.6
Administration	92	220	528	1,607	4,264	3.9	3.8	3.4	3.9	4.4
Instruction	1,403	3,112	8,351	23,270	53,258	59.9	53.3	53.5	57.2	55.5
Plant operation	194	428	1,085	2,537	9,745	8.3	7.3	6.9	6.2	10.2
Plant maintenance	73	214	423	975		3.1	3.7	2.7	2.4	
Fixed charges[c]	50	261	909	3,267	11,794	2.1	4.5	5.8	8.0	12.3
Other school services[d]	129	452	1,033	2,562	7,924	5.5	7.7	6.6	6.3	8.3
Other programs[e]	13	36	133	636	598	.6	.6	.9	1.5	.6
Capital outlay[f]	258	1,014	2,662	4,659	6,506	11.0	17.4	17.0	11.5	6.8
Interest on school debt	131	101	490	1,171	1,874	5.6	1.7	3.1	2.9	2.0

[a] Beginning in 1959-60, data include Alaska and Hawaii.

[b] Preliminary.

[c] Includes expenditures relative to attendance, transportation, health, and food services.

[d] Payments to teacher retirement funds, social security, insurance premiums, and rent.

[e] Includes summer and adult programs, community services, community colleges and technical institutes under the jurisdiction of local school district. In 1949-50 and prior years, community services included in "Current expenditures" for full-time day schools.

[f] Prior to 1965-66, data exclude capital outlay by nonschool agencies.

Source: Department of Education, National Center for Education Statistics.

278. Public Elementary and Secondary School Revenue by Government Source of Funds

Selected School Years 1929-30—1980-81[a]

School year	Amount[b] (millions)				Percentage distribution			
	Total	Federal	State	Local[c]	Total	Federal	State	Local[c]
1929-30	$2,088.6	$7.3	$353.7	$1,727.6	100.0	.4	16.9	82.7
1933-34	1,810.7	21.5	423.2	1,365.9	100.0	1.2	23.4	75.4
1937-38	2,222.9	26.5	656.0	1,540.4	100.0	1.2	29.5	69.3
1941-42	2,416.6	34.3	760.0	1,622.3	100.0	1.4	31.5	67.1
1945-46	3,059.8	41.4	1,062.1	1,956.4	100.0	1.4	34.7	63.9
1949-50	5,437.0	155.8	2,165.7	3,115.5	100.0	2.9	39.8	57.3
1953-54	7,866.9	355.2	2,944.1	4,567.5	100.0	4.5	37.4	58.1
1955-56	9,686.7	441.4	3,828.9	5,416.4	100.0	4.6	39.5	55.9
1957-58	12,181.5	486.5	4,800.4	6,894.7	100.0	4.4	39.1	56.5
1959-60	14,746.6	651.6	5,768.0	8,326.9	100.0	4.4	39.1	56.5
1961-62	17,527.7	761.0	6,789.2	9,977.5	100.0	4.3	38.7	57.0
1963-64	20,420.0	865.8	8,113.9	11,440.3	100.0	4.2	39.7	56.1
1965-66	25,356.9	1,997.0	9,920.2	13,439.7	100.0	7.9	39.1	53.0
1967-68	31,903.1	2,806.5	12,275.5	16,821.1	100.0	8.8	38.5	52.7
1969-70	40,266.9	3,219.6	16,062.8	20,984.6	100.0	8.0	39.9	52.1
1971-72	50,003.7	4,525.0	19,133.3	26,402.4	100.0	8.9	38.3	52.8
1973-74	58,230.9	4,930.4	24,113.4	29,187.1	100.0	8.5	41.4	50.1
1975-76	71,206.1	6,318.3	31,776.1	33,111.6	100.0	8.9	44.6	46.5
1977-78	81,443.2	7,694.2	35,013.3	38,735.7	100.0	9.4	43.0	47.6
1979-80	96,880.9	9,503.5	45,348.8	42,028.6	100.0	9.8	46.8	43.4
1980-81	105,904.9	9,888.0	50,207.2	45,809.7	100.0	9.3	47.4	43.3

[a] Beginning in 1959-60, data include Alaska and Hawaii. Data for 1980-81 are preliminary.

[b] Excludes nonrevenue receipts principally from bond sales, loans, and sale of property; includes in-kind payments.

[c] Includes revenue receipts of intermediate units and minor private contributions.

Source: Department of Education, National Center for Education Statistics.

281. Current Expenditures Per Pupil by State[a]

Selected School Years 1945-1946 to 1980-1981[b]

State	1945-1946	1949-1950	1959-1960	1969-1970	1980-1981
U.S. average[b]	$136	$209	$375	$816	$2,473
Alabama	69	117	241	544	1,835
Alaska[c]	–	–	546	1,123	5,369
Arizona	137	241	404	720	2,305
Arkansas	65	112	225	568	1,713
California	169	n.a.	424[d]	867	2,427
Colorado	136	220	396	738	2,708
Connecticut	174	255	436	951	2,683
Delaware	152	259	456	900	3,125
Florida	103	181	318	732	2,276
Georgia	65	123	253	588	1,721
Hawaii	–	–	325	841	2,604
Idaho	117	186	290	603	1,878
Illinois	175	258	438	910	2,720
Indiana	145	235	369	728	2,008
Iowa	144	231	368	844	2,343
Kansas	141	219	348	771	2,251
Kentucky	86	121	233	545	1,835
Louisiana	101	214	372	648	2,002
Maine	109	157	283	693	1,985
Maryland	126	213	393	918	2,998
Massachusetts	180	236	409	859	2,964
Michigan	147	220	415	904	2,652
Minnesota	158	242	425	904	2,698
Mississippi	46	80	206	501	1,685
Missouri	137	174	344	709	2,197
Montana	215	268	411	782	2,727
Nebraska	142	217	337	736	2,445
Nevada	162	246	430	770	2,069
New Hampshire	135	211	347	723	2,256
New Jersey	212	280	488	1,016	3,285
New Mexico	135	222	363	707	2,178
New York	210	295	562	1,327	3,769
North Carolina	81	141	237	612	2,033
North Dakota	138	226	367	690	2,002
Ohio	147	202	365	730	2,321
Oklahoma	112	207	311	604	2,237
Oregon	158	272	448	925	3,130
Pennsylvania	145	216	409	882	2,841
Rhode Island	161	240	413	891	2,996
South Carolina	74	122	220	613	1,916
South Dakota	154	230	347	690	2,016
Tennessee	76	132	238	566	1,831
Texas	118	209	332	624	2,012
Utah	129	179	322	626	1,842
Vermont	123	193	344	807	2,365
Virginia	92	146	274	708	2,193
Washington	183	248	420	915	2,679
West Virginia	101	150	258	670	2,173
Wisconsin	148	230	413[e]	883	2,759
Wyoming	171	263	450	856	2,997
District of Columbia	172	256	431	1,018	3,441
Alaska	218	317	–	–	–
Hawaii	160	215	–	–	–

[a] Data are for pupils in average daily attendance in full-time public elementary and secondary day schools.
[b] Beginning in 1959-1960, totals include Alaska and Hawaii; 1980-1981 data are preliminary.
[c] Because of the high cost of living in Alaska, per pupil expenditure data for this state cannot be readily compared to those for other states.
[d] Estimated by Office of Education.
[e] Excludes vocational schools not operated as part of the regular public school system.

Source: Department of Education, National Center for Education Statistics.

282. Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State

Selected School Years 1965-1966 to 1980-1981

State	1965-1966	1967-1968	1969-1970	1975-1976	1980-1981
U.S. average	$6,500	$7,320	$8,520	$12,448	$17,360
Alabama	5,150	5,725	6,817	10,597	15,413
Alaska[a]	8,240	9,444	10,560	19,312	29,000
Arizona	7,025	7,300	8,715	12,394	17,359
Arkansas	4,740	5,596	6,273	9,648[b]	13,270
California	8,150	8,900	9,750	15,200	19,648
Colorado	6,391	6,900	7,600	12,000	17,734
Connecticut	7,200	7,725	9,080	11,874	17,440
Delaware	7,150	7,625	8,900	12,545	18,025
Florida	6,435	7,200	8,300	10,496	15,563
Georgia	5,350	6,595	7,170	10,622	15,444
Hawaii	6,929	7,840	9,572	15,209	20,993
Idaho	5,685	6,045	7,103	10,212	15,146
Illinois	7,123	7,903	9,250	n.a.	19,518
Indiana	7,050	7,963	9,139	11,165[c]	16,876
Iowa	6,050	7,208	8,050	11,570	16,150
Kansas	5,785	6,507[b]	7,620	10,710	15,250
Kentucky	4,930	6,100	7,041	9,770	15,580
Louisiana	6,039	7,238	6,990	10,092[b]	14,900
Maine	5,550	6,150	7,575	10,620	13,994
Maryland	6,878	7,857	9,383	13,709	19,286
Massachusetts	7,100[d]	7,135	8,980	11,900	18,288
Michigan	6,850	8,000	9,823	15,540	21,057
Minnesota	6,641	7,348	9,592	12,261	17,182
Mississippi	4,190	4,611	5,870	9,314	13,000
Missouri	5,857	6,623[b]	7,825	10,490	15,422
Montana	5,800	6,350	7,650	11,000	15,967
Nebraska	5,225	6,068	7,526	10,017	14,675
Nevada	7,025	7,825	9,248	12,716	17,700
New Hampshire	5,650	6,325	7,715	10,500	13,273
New Jersey	6,968	7,845	9,125	13,375	18,300
New Mexico	6,356	7,067	7,840	11,005	16,948
New York	7,700	8,100	9,700	15,950[d]	20,400
North Carolina	5,337	6,115	7,444	11,165	15,858
North Dakota	5,120	5,650	6,760	9,888	14,881
Ohio	6,350	7,300	8,242	11,400	16,200
Oklahoma	5,650	5,916	6,987	9,600	14,640
Oregon	6,650	7,434	8,975	12,400	18,500
Pennsylvania	6,410	7,225	8,700	12,350	17,690
Rhode Island	6,325	7,400	8,808	13,381	19,803
South Carolina	4,675	5,630	6,750	9,904	14,108
South Dakota	4,650	5,100	6,300	9,314	13,636
Tennessee	5,100	6,000	7,200	10,299	14,073
Texas	5,950[e]	6,500	7,275	11,373	15,715
Utah	6,260	6,700	7,644	11,360	16,612
Vermont	5,640	5,950	7,960	9,975	13,235
Virginia	5,650	6,600	8,000	11,300	14,649
Washington	6,825	7,750	9,025	13,615	20,702
West Virginia	4,990	5,800	7,610	10,480	14,948
Wisconsin	6,425[b]	7,274[f]	9,000	12,816	20,062
Wyoming	6,119	7,052	8,282	11,100	20,438
District of Columbia	7,500	7,800[d]	10,660	15,297[c]	22,883

[a] Because of the high cost of living in Alaska, data for this state cannot readily be compared with those for other states.

[b] Includes some personnel in addition to instructional staff.

[c] Data are for school year 1974-1975 in Indiana. In District of Columbia, data are for 1966-1967.

[d] Salary data reported as median salary.

[e] Excludes nursery and kindergarten schools.

[f] Excludes vocational schools not operated as part of the regular public school system.

Source: Department of Education, National Center for Education Statistics.

283. Revenue Receipts for Public Schools by Source of Funds and State

School Year 1980-1981

State	Amount (millions)				Percent of total		
	Total	Federal	State	Local and other[a]	Federal	State	Local and other[a]
Total	$105,904.9	$9,888.0	$50,207.2	$45,809.7	9.3	47.4	43.3
Alabama	1,437.3	238.9	868.5	329.9	16.6	60.4	23.0
Alaska	462.4	44.0	339.8	78.6	9.5	73.5	17.0
Arizona	1,258.8	162.3	631.6	465.0	12.9	50.2	36.9
Arkansas	757.8	125.9	367.3	264.6	16.6	48.5	34.9
California	11,201.7	1,134.9	7,371.1	2,695.7	10.1	65.8	24.1
Colorado	1,646.0	97.3	637.8	910.9	5.9	38.7	55.3
Connecticut	1,330.6	82.2	391.7	856.7	6.2	29.4	64.4
Delaware	312.4	35.1	207.1	70.1	11.3	66.3	22.4
Florida	3,784.9	389.3	2,097.4	1,298.2	10.3	55.4	34.3
Georgia	2,141.8	296.8	1,180.5	664.5	13.9	55.2	31.0
Hawaii	408.6	64.6	343.5	.5	15.8	84.1	.1
Idaho	398.8	40.9	230.6	127.3	10.3	57.8	31.9
Illinois	5,567.1	396.5	2,141.6	3,029.0	7.1	38.5	54.4
Indiana	2,593.9	166.9	1,374.6	1,052.3	6.4	53.0	40.6
Iowa	1,436.1	87.4	561.0	787.7	6.1	39.1	54.9
Kansas	1,131.4	70.3	493.1	568.0	6.2	43.6	50.2
Kentucky	1,164.7	186.7	745.1	232.9	16.0	64.0	20.0
Louisiana	1,829.6	231.6	971.2	626.8	12.7	53.1	34.3
Maine	464.7	41.9	222.0	200.8	9.0	47.8	43.2
Maryland	2,220.4	181.7	899.9	1,138.8	8.2	40.5	51.3
Massachusetts	3,085.8	182.3	1,120.2	1,783.3	5.9	36.3	57.8
Michigan	5,070.7	355.7	1,813.4	2,901.6	7.0	35.8	57.2
Minnesota	2,334.5	133.5	1,321.5	879.4	5.7	56.6	37.7
Mississippi	785.3	190.5	445.3	149.5	24.3	56.7	19.0
Missouri	1,825.0	175.0	745.8	904.2	9.6	40.9	49.5
Montana	442.0	43.4	197.0	201.7	9.8	44.6	45.6
Nebraska	670.1	58.3	155.2	456.7	8.7	23.2	68.1
Nevada	300.9	21.5	168.6	110.8	7.2	56.0	36.8
New Hampshire	375.0	19.8	23.0	332.2	5.3	6.1	88.6
New Jersey	4,135.3	250.6	1,603.7	2,281.0	6.1	38.8	55.2
New Mexico	670.1	100.2	438.1	131.7	15.0	65.4	19.7
New York	10,199.9	720.0	3,990.2	5,489.8	7.1	39.1	53.8
North Carolina	2,253.2	314.7	1,415.4	523.1	14.0	62.8	23.2
North Dakota	303.2	33.3	134.3	135.6	11.0	44.3	44.7
Ohio	4,367.5	371.7	1,850.6	2,145.2	8.5	42.4	49.1
Oklahoma	1,421.8	193.0	804.5	424.4	13.6	56.6	29.8
Oregon	1,450.6	121.9	446.2	882.5	8.4	30.8	60.8
Pennsylvania	5,559.4	494.1	2,445.0	2,620.3	8.9	44.0	47.1
Rhode Island	402.1	35.0	132.4	234.8	8.7	32.9	58.4
South Carolina	1,030.9	185.3	496.4	349.2	18.0	48.2	33.9
South Dakota	305.2	39.7	84.5	181.0	13.0	27.7	59.3
Tennessee	1,361.7	213.0	553.4	595.4	15.6	40.6	43.7
Texas	6,704.5	743.3	3,245.9	2,715.3	11.1	48.4	40.5
Utah	714.0	57.8	378.7	277.4	8.1	53.0	38.9
Vermont	243.5	18.1	69.1	156.3	7.4	28.4	64.2
Virginia	2,303.6	236.3	945.1	1,122.2	10.3	41.0	48.7
Washington	2,301.2	205.4	1,667.0	428.8	8.9	72.4	18.6
West Virginia	828.5	78.8	496.8	252.8	9.5	60.0	30.5
Wisconsin	2,225.7	147.3	827.7	1,250.8	6.6	37.2	56.2
Wyoming	351.1	19.2	116.6	215.2	5.5	33.2	61.3
District of Columbia	333.5	54.0	–	279.5	16.2	–	83.8

[a] Includes revenue receipts from local and intermediate sources, gifts, and tuition and fees from patrons.
Source: Department of Education, National Center for Education Statistics.

GLOSSARY

NOTE: Terms generally associated with a particular Federal agency or level of government are identified by the following abbreviations: **BC**—Bureau of the Census; **BEA**—Bureau of Economic Analysis; **BLS**—Bureau of Labor Statistics; **DA**—Department of Agriculture; **DC**—Department of Commerce; **IRS**—Internal Revenue Service; **OMB**—Office of Management and Budget; **S**(tate)-**L**(ocal) governments as reported by the Bureau of the Census; **TD**—Treasury Department; **TF**-Tax Foundation.

Adjusted gross income (IRS): For Federal individual income tax purposes, gross income from all sources not specifically excluded minus certain deductions, primarily business expenses.

Appropriations (OMB): Legal authorization to make specified amounts of expenditures or to enter into obligations to make expenditures from the general fund or from special funds for specified purposes.

Assistance and subsidies (BC): Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government; includes direct cash assistance to public welfare recipients; veterans' bonuses; direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions; and payments for agricultural support programs and foreign aid.

Budget surplus or deficit (OMB): The difference between budget receipts and budget outlays (i.e., expenditures and net lending) in a given year. (See "Federal budget receipts" and "Federal budget expenditures.") Cash balances, appropriation balances, and surpluses or deficits of previous years are not part of the calculation of the budget surplus or deficit. Excludes deficits incurred on off-budget transactions.

Business saving (BEA): Undistributed corporate profits with inventory valuation and corporate capital consumption (with adjustments), and corporate and noncorporate capital consumption allowances (with adjustment).

Capital consumption adjustment (BEA): The tax-return based capital consumption allowances less capital consumption allowances that are based on estimates of economic service lives, straight-line depreciation, and replacement cost.

Capital consumption allowances (BEA): A measure of the plant and equipment depreciated, worn out, damaged, or rendered obsolete during a given period of time.

Capital outlay (BC): Expenditures for the acquisition of or addition to fixed assets. Included are amounts for replacements and major alterations, but not for repair.

Character and object classification of expenditures (BC): A classification which focuses on the nature of spending apart from the functions served; distinguishes among purchases of goods and services for current operation and capital outlay; assistance and subsidies; interest on debt; and insurance benefits and repayments.

Charges and miscellaneous revenue (BC): Nontax revenue derived chiefly from fees, assessments, and other reimbursements for current services, interest earnings, and from rents and sales of commodities or services furnished incident to the performance of particular general government functions.

Consumer price index (BLS): A measure of the average level of prices in a fixed market basket of goods and services bought by urban wage earners and clerical workers and by all urban consumers, compared to the average level in a base period.

Corporate profits tax liability (BEA): Federal, state, and local taxes levied on corporate income of a given period, measured on an accrual basis.

Corporation income taxes (BC): Taxes on net income of corporations, including distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses.

Current operation expenditures (BC): Expenditures for compensation of own employees, and for supplies, materials, and contractual services, except amounts for capital outlay.

Depreciation charges (BEA, IRS): Charges made by private business and nonprofit institutions against receipts to account for the decrease in value of capital assets as a result of wear, accidental damage, and obsolescence, plus an estimate of corresponding depreciation in owner-occupied dwellings. Accepted accounting and tax practice permits various methods of deducting estimated depreciation to account for the gradual exhaustion of durable capital assets.

Direct expenditures (BC): Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than intergovernmental expenditure.

Disposable personal income (BEA): Personal income less personal tax and nontax payments to government.

Employment (BLS): Employed persons are those who did any work for pay during a specified week, or who worked without pay for 15 hours or more in a family enterprise (farm or business); also included are persons who did not work or look for work but who had a job or business from which they were temporarily absent during the week. Unemployed persons comprise those who did not work at all during the week and who were looking for work, or were on layoff from a job.

Expenditures: (See Government expenditures, Federal expenditures, etc.)

Farm output, index of (DA): A measure of the variation in the volume of farm output compared to the average in a base period. Farm output consists of farm production available for human use through sales from farms or consumption in farm households.

Federal budget expenditures (OMB, TD): In the unified budget concept, covers expenditures of all Federal agencies and trust funds. Expenditures are distinguished from net lending, and total budget outlays are the sum of expenditures and net lending. Expenditures of public enterprise funds and trust revolving funds are shown net of the receipts of such funds. Certain other receipts are also offset against expenditures in the new budget concept.

Federal budget receipts (OMB, TD): In the unified budget concept, covers receipts, net of refunds, of all Federal agencies and trust funds. Interfund and intragovernmental transactions are excluded. Does not include proceeds of borrowing or receipts of public enterprise and revolving funds.

Federal budget outlays (OMB): (See Federal budget expenditures.)

Federal debt limit (OMB, TD): A limit imposed by law (Second Liberty Bond Act as amended) on the aggregate face amount of outstanding obligations issued, or guaranteed as to principal and interest, by the United States except such guaranteed obligations as may be held by the Secretary of the Treasury.

Federal expenditures (BEA): Federal purchases of goods and services, transfer payments, grants-in-aid to state and local governments, net interest paid, and subsidies less current surplus of government enterprises. The basic differences between this and the unified budget basis for expenditures, apart from the fact that these data are converted to a calendar year basis, are that they are on an accrual basis, and exclude capital transactions that do not represent current production.

Federal funds (OMB, TD): Accounts designed for general support functions of the Federal government and not earmarked by law for a specific purpose.

Federal internal revenue collections (IRS): Total Federal taxes collected through the Internal Revenue Service. They make up 99 percent of all Federal taxes (customs and a few miscellaneous taxes are excluded).

Federal tax burden (TF): Estimates of the geographic origin of Federal taxes in terms of their ultimate incidence rather than the point of collection, based on a framework of assumptions and methods developed by the Tax Foundation.

Federal tax collections (TD): All internal revenue collections plus customs collections plus railroad unemployment insurance taxes collected by the Railroad Retirement Board, before refunds.

Federal tax receipts (TD): Internal revenue collections plus customs and railroad unemployment insurance taxes, net of refunds.

Federal tax receipts (BEA): Differ from tax receipts above chiefly in that business taxes are included on an accrual basis.

Financial administration expenditures (BC): Expenditures for tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

Full faith and credit debt (BC, S-L): State and local debt for which the credit of the government, implying the power of taxation, is unconditionally pledged.

Function classification of expenditures (OMB, BC): Focuses on the purposes that particular kinds of expenditures are designed to serve or facilitate. The classification used by the Office of Management and Budget distinguishes more than a dozen major groups of programs (each with subgroups), including national defense, veterans' benefits and services, health, education and related services, agriculture, commerce and housing credit, income security, interest, and general government. The function classification used by the Bureau of the Census is more appropriate to the analysis of state and local government programs. The categories include education, public welfare, highways, police and fire protection, health and hospitals, sewerage, interest, and general control. The Census Bureau classifies most veterans' services and benefits according to the type of service provided—e.g., education, health and hospitals, etc.—rather than under a single category as does the Office of Management and Budget.

General control expenditures (BC): Expenditures of the legislative and judicial branches, the office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like.

General expenditures (BC): Total expenditures (see Government expenditures) less utility, liquor store, and insurance trust expenditures when used in reference to state or local governments separately.

General revenue (BC): Total revenue (see Government revenue) less utility, liquor store, and insurance trust revenue when used in reference to state or local governments separately. When combined for state-local totals, it refers only to taxes and charges and miscellaneous revenue to avoid duplicating intergovernmental revenue (see Revenue from own sources).

General revenue sharing (OMB, TD): Funds distributed to states and local general purpose governments by the Federal government under the State and Local Fiscal Assistance Act of 1972 and subsequent laws.

Government expenditures, total (BC): All money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved. (See also Direct expenditures, General expenditures, and Direct general expenditures.)

Government revenue, total (BC): All money received by a government from external sources—net of funds and other correcting transactions—other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other "receipts in kind."

Grants-in-aid (OMB, TD): Payments made by one government unit to another government unit for specified or general purposes. They represent Federal support for a state or locally administered program, or state support for a local program.

Gross debt (BC): All long-term credit obligations incurred and outstanding whether backed by a government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations.

Gross national product or expenditure (BEA): The market value of the output of all goods and services produced by the nation's economy, before deduction of depreciation charges and other allowances for capital consumption.

Gross private domestic investment (BEA): Purchases of newly produced capital goods plus the value of the change in the volume of inventories held by business. Purchases include all new private dwellings, whether leased to tenants or owner-occupied.

Guaranteed debt (TD): Obligations of certain semi-public and public corporations which are guaranteed by the Federal government as contingent liabilities.

Guarantees (OMB): A Federal credit aid in which the Federal government pledges its financial liability for loans made by private, state, or local government institutions.

Highway trust fund (OMB, TD): A Federal trust fund (created under the Highway Revenue Act of 1956) to finance the expanded program of Federal highway aid. Appropriations based on certain highway user tax collections (on motor fuels, vehicles, and parts) are made to the fund, and from it Federal payments to states for highway construction are made.

Implicit price deflator for gross national product (BEA): A measure of the average level of market prices of goods and services represented in the national income and product accounts, compared to the average level in a base period.

Income: (See National income, Adjusted gross income, Personal income, Disposable personal income.)

Indirect business tax and nontax liability (BEA): All tax liabilities incurred by business, except for corporate income and social insurance taxes, plus general government nontax revenues from business. Nontax liabilities consist mainly of certain charges for government products and services, of fines and penalties, of donations, and of special assessments by state and local governments. Tax and nontax liabilities are measured on an accrual basis.

Individual income taxes (BC): Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like.

Insurance trust expenditures (BC): Cash payments to beneficiaries of contributory social insurance programs, such as Old-Age, Survivors, Disability, and Health Insurance; government employee retirement; unemployment compensation; sickness insurance; etc. Excludes cost of administration, intergovernmental expenditures for social insurance, and noncontributory payments to former employees.

Insurance trust revenue (BC): Revenue from contributions required of employers (excluding government as an employer) and employees for financing social insurance programs, and earnings on assets of such systems.

Intergovernmental expenditures (BC): Payments to other governments as grants-in-aid, shared revenues, payments in lieu of taxes, or as reimbursements for the performance of services for the paying government.

Intergovernmental revenue (BC): Revenue received from other governments as grants-in-aid, shared revenues, receipts in lieu of taxes, or as reimbursements for services performed.

Inventory valuation adjustment (BEA): Corporate profits and income of unincorporated enterprises include inventory profit or loss in customary business accounting. Current output in the national income accounts, however, includes only the value of the change in volume in inventories. The adjustment is that necessary to take account of this departure from business accounting. No valuation adjustment is necessary for farm inventories because farm income is measured exclusive of inventory profits.

Labor force (BLS): All persons 16 years of age or over who are employed or unemployed, according to established criteria. Total labor force includes members of the armed forces stationed either in the United States or abroad. These are excluded from civilian labor force. (See Employment.)

License taxes (BC, S-L): Taxes enacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, number of business units, or capacity. Excludes taxes measured directly by transactions, income, or property value, except those to which only nominal rates apply.

Liquor store expenditures (BC, S-L): Expenditures by government-owned facilities for purchase of liquor for resale and provision and operation of stores. Excludes expenditures for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor store revenue (BC, S-L): Revenue from sale of liquor and from related operations of publicly operated stores. Excludes collections from sales taxes and license taxes on alcoholic beverages, classified as tax revenue.

National income (BEA): The aggregate earnings of labor and property which arise from the current production of goods and services by the nation's economy. It consists of compensation of employees, profits of corporate and unincorporated enterprises, net interest, rents paid to individuals, plus taxes on earnings.

National income and product accounts (BEA): Accounts prepared and published by the U.S. Department of Commerce showing various aspects of the total output of the economy and of the total income received in the economy.

Natural resources expenditures (BC): Payments for conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance and credit activities, and multi-purpose power and reclamation projects.

Net exports of goods and services (BEA): The excess of exports of goods and services (domestic output sold abroad, and the production abroad credited to U.S.-owned resources) over imports (U.S. purchases of foreign output, production in the United States credited to foreign-owned resources, and net private cash remittances to abroad).

Net interest (BEA): The net interest component of national income is total interest (monetary and imputed) received by or accruing to individuals and governments less total interest paid by governments. Government interest paid is excluded because it is not considered income arising out of current production.

Net long-term debt (BC, S-L): Total long-term debt less cash and investment assets of sinking funds and other reserve funds specifically held for redemption of long-term debt.

Net national product (BEA): The market value of the net output of goods and services produced by the nation's economy. It equals gross national product less capital consumption allowances.

Nonguaranteed debt (BC, S-L): Long-term debt payable solely from earnings of revenue-producing activities, from special assessments, or from specific nonproperty taxes. It does not constitute an obligation on any other resources of the government if the pledged sources are insufficient.

Offsets to long-term debt (BC, S-L): Cash and investment assets of sinking funds, bond reserve and other reserve funds that are specifically held for redemption of long-term debt, and assets of credit funds that are pledged to redeem debt incurred to finance loan activities of such funds.

Parity ratio (DA): A measure of the change in the relationship between prices farmers receive for farm products and prices they pay for goods and services, compared to this relationship in the base period, 1910-1914.

Personal consumption expenditures (BEA): The sum of money and imputed expenditures made by consumers (individuals, nonprofit institutions such as hospitals, etc.) for goods and services. It excludes purchases of dwellings (included in gross private domestic investment), but includes rental value of owner-occupied houses.

Personal income (BEA): National income less various kinds of income not actually received by individuals, nonprofit institutions, etc. (i.e., undistributed corporate profits, corporate taxes, employer contributions for social insurance) plus certain receipts which do not arise from current production (i.e., transfer payments and government interest).

Personal saving (BEA): The difference between disposable personal income and personal consumption expenditures. It includes the changes in cash and deposits, security holdings, indebtedness, reserves of life insurance companies and mutual savings institutions, the net investment of unincorporated enterprises, and the acquisition of real property net of depreciation. Personal saving includes saving by individuals, nonprofit institutions, and private pension, health, welfare, and trust funds.

Producer price index (BLS): A measure of the average level of prices for approximately 3,500 commodities at the primary market level (usually the level at which the commodity is first sold commercially in substantial volume), compared to the average level in a base period. Formerly known as the wholesale price index.

Production workers (BLS): Working foremen and all nonsupervisory workers, including trainees, engaged in any type of production operation or closely associated services. Excludes supervisory employees (above the working foreman level) and their clerical staffs.

Property taxes (BC, S-L): Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain intangibles.

Public enterprise funds, Federal (OMB): Revolving funds (see definition below) with receipts primarily from outside the government. They include nearly all of the government corporations, the postal fund, and various unincorporated business-type enterprises.

Public welfare (BC): Support of and assistance to needy persons contingent upon their need. Expenditures for public welfare include cash assistance payments directly to needy persons, vendor payments to private purveyors for medical care and other services, welfare institutions, and others.

Purchasing power of the dollar (BLS): A measure of the quantity (not quality) of goods and services that a dollar will buy in a specified market (e.g., consumer or producer) compared with the amount that it could buy in some base period. It is obtained by taking the reciprocal of an appropriate price index.

Revenue from own sources (BC): Total revenue from own sources consists of taxes, charges, and miscellaneous revenue, and revenue from utility, liquor stores, and insurance trust. General revenue from own sources is limited to taxes (as defined by the Bureau of the Census to exclude insurance trust fund taxes), charges, and miscellaneous revenue.

Revolving and management funds, Federal (OMB): Revolving funds are those which finance a cycle of operations in which the expenditures generate receipts that are available for continuing use. They include public enterprise funds and intragovernmental funds (funds with receipts primarily from inside the government). Management funds facilitate accounting for and administration of activities financed by two or more appropriations. The receipts of revolving and management funds are not included in budget receipts. They are deducted from expenditures of these funds in deriving budget expenditures.

Sales and gross receipts taxes (BC): Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based on use, storage, production, importation, or consumption of such goods. *General sales or gross receipts taxes* apply to all types of goods, services, or gross income except to items that are specifically exempted. *Selective sales and gross receipts taxes* are imposed distinctively on selected commodities, services, or businesses. Selective sales taxes are also known as "excise" taxes.

Severance taxes (BC): Taxes imposed on removal from land or water of natural products, such as oil, gas, other minerals, timber, and fish.

Shared revenue (OMB, TD): Payments to the states and localities of a portion of the proceeds from the sale of certain Federal property, products and services, and payments to the Territories of certain Federal tax collections derived within their boundaries or from transactions affecting them.

Short-term debt (BC, S-L): Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. It includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Special districts (L): Independent governmental units created to provide a single function or limited functions and having the power to tax, impose service charges, or incur debt therefor.

Special issues (TD): Securities issued by the Treasury for investment of reserves of government trust funds and for certain payments to veterans.

Standard Metropolitan Statistical Area (DC): An integrated economic and social unit generally having at least one city with 50,000 or more inhabitants; or, contiguous places generally with population densities of at least 1,000 persons per square mile, with a total population of 50,000 or more. The county or counties in which these areas are located must have a total population of at least 75,000. (Effective in 1983 a new definition will apply.)

Surplus or deficit (BC, BEA): Government revenues less expenditures in a given period. Cash balance carry-overs and surpluses or deficits of prior years are not part of the calculation of surplus or deficit.

Tax Index (TF): A measure of the average level of taxes compared to the average level in a base period. A separate Tax Index is available for all governments, for the Federal government, and for state-local governments combined, as well as for each major type of tax at different levels of government.

Taxable income (IRS): For Federal individual income tax purposes, adjusted gross income less personal deductions and exemptions.

Taxes: Compulsory contributions exacted by a government for public purposes. The Bureau of Census definition of "taxes" is limited to general taxes only; it excludes taxes or contributions paid by employers and employees that go into insurance trust funds—e.g., social security, railroad retirement, and unemployment compensation taxes. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government.

Total debt (BC): All long-term obligations of the government and its agencies (whether backed by the unit of government's full faith and credit or nonguaranteed) and all interest-bearing short-term credit obligations. Long-term obligations are those repayable more than one year after issue.

Transfer payments (BEA): Payments to individuals by government and business for which no goods or services are currently rendered. Examples are benefits from social insurance funds, welfare payments, military pensions, mustering-out pay, and corporate gifts to nonprofit institutions.

Treasury obligations (TD): Treasury certificates and bills are short-term Federal securities: certificates maturing in 1 year, bills in 90 or 91 days. Treasury notes are Federal securities with maturities ranging from 2 to 5 years. Treasury bonds are Federal securities with maturity dates ranging from 6 to 50 years.

Trust funds, Federal (OMB, TD): Funds that are established to account for receipts which are held in trust by the government for use in carrying out specific purposes and programs in accordance with a trust agreement or a statute.

Unemployment: (See Employment.)

Utility (BC, S-L): A water supply, electric light and power, gas supply, or transit system owned and operated by a government.

Utility expenditures (BC, S-L): Expenditures for construction or acquisition of publicly owned utility facilities or equipment, for production and distribution of utility commodities and services, and for interest on debt. Expenditures for administering utility debt and investments and for providing services to the local government are not included. Such costs are general expenditures of the local government.

Utility revenue (BC, S-L): Receipts from the sale of utility services or commodities to the public or to other governments.

TOPICAL INDEX

A

- **Adjusted gross income**, see *Individual income tax, Federal*
- **Administration**
  - Expenditures, 19
    - Financial, 18, 19
      - Percentage of all expenditures, 20
    - Social insurance, 18
- **Africa**, Grants and credits to, 121
- **African Development Fund**, 121
- **Agricultural Trade Development and Assistance Act**
  - Credits, 120
- **Agriculture**, see also *Commodity Credit Corporation*
  - Department
    - Employment, 166
    - Federal outlays, 109
    - Public enterprise fund, 124
  - Employment, 54
  - Farm income, 83
  - Farm output index, 84
    - Defined, *Glossary*
  - Farms, number, 83
  - Federal outlays, 101, 108
    - Aid to state and local governments, 111, 113
  - Government payments to farmers, 83
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Price index
    - Paid by farmers, 84
    - Parity ratio, 84
      - Defined, *Glossary*
    - Received by farmers, 84
  - Price support program
    - Costs and losses, by commodity, 119
    - Federal outlays, 115
  - Production expenses, 83
  - Rural development, 111
- **Agriculture, forestry, and fisheries**
  - Corporate profits, taxes, and dividends, 70-71
- **Aid**, see also *Foreign grants and credits*
  - Federal expenditures
    - National income basis, 102, 175
    - To local governments, 23, 313
      - Percent of local revenue, 315
    - To state and local governments, 110, 117, 175, 189
      - By form of aid, 113
      - By function, 113
      - By state, 112, 114, 160, 192-193
        - Per capita, 197
          - Ranking of states, 198
        - Per $1,000 of personal income, 200
          - Ranking of states, 201
        - Tax burden per dollar, 160, 161
      - Per capita, 196
      - Per $1,000 of personal income, 199
      - Percentage of all general revenue, 190
    - To state governments, 23, 250
      - By function, 247
      - By state, 248-249
  - Grants-in-aid, defined, *Glossary*
  - State expenditures
    - To local governments, 23, 233, 240, 313
      - By function, 241
      - By state, 236-237, 238-239
      - Per capita, 300
      - Percent change, 13
      - Percent of local revenue, 315
- **Air transportation**, 18, 19
  - Expenditures
    - By level of government, 18
    - Local, by unit of government, 303
    - Percentage of all government expenditures, 20
  - Federal excise rates, 150-151
  - Revenue from charges, state and local, 205
- **Airport and airway trust fund**
  - Federal aid to state and local governments, 113
  - Receipts and expenditures, 125
- **Airports**
  - Federal aid to states, 247
- **Alcoholic beverage tax**
  - Federal excise collections, 149
  - Federal excise rates, 150-151
  - Revenue, 24
    - By level of government, 23
    - Percent of all government revenue, 25
  - State, dates of adoption, 259
  - State collections, 252, 253
    - By state, 273
    - Percent of total state taxes, 251
  - State rates, by state, 270-271
- **Allowances, Special**, 101, 111
- **Appropriations**, defined, *Glossary*
- **Asian Development Bank, Investment in**, 121
- **Assessed valuation of property, by state**, 226-227
- **Assessments, Special**
  - State and local revenue, 205
- **Assistance and subsidies**
  - Defined, *Glossary*
  - Expenditures
    - Federal, 117
    - Local, 301
      - By state, 304-305
    - State, 240
      - By state, 238-239
- **Assistance payments**
  - City expenditures, 311
  - State expenditures, 245
- **Atomic Energy Commission**, see *Energy Department*
- **Atomic energy development and control**
  - Federal expenditures, 110
- **Automobile**, see *Motor vehicle*
- **Australia**, 46, 47
- **Australia and New Zealand**, 165
- **Austria**, 46, 47
  - Grants and credits to, 121
- **Aviation fuel**
  - Federal excise collections, 149
  - Federal excise rates, 150-151

B

- **Balance of payments**, 59
- **Bangladesh**, 165
  - Grants and credits to, 121
- **Belgium**, 46, 47
- **Belgium and Luxembourg, Grants and credits to**, 121
- **Black Lung Disability Fund**
  - Federal excise tax collections, 149
  - Federal transfer payments to persons, 41
  - Payments, 35
  - Receipts and expenditures, 125
- **Blind**
  - Benefit payments to, 220
- **Bonds**, see *Corporate bonds; Government securities; Municipal bonds; Stamp taxes*
- **Brazil**, 165
- **Budget, Federal**, see *Expenditures, Public— Federal budget; Revenue— Federal budget receipts*
- **Budget, surplus or deficit**, see *Surplus or deficit*
- **Business**
  - Equipment, as component of wealth, see *Wealth*
  - Expenditures for new plant and equipment, 69
  - Firms
    - Number, receipts, and profits, 74
    - Number, receipts by size of receipts, 74
  - Income
    - Business and professional, 60
    - Proprietors, 60
  - Indirect tax and nontax liability, 16, 61
    - Defined, *Glossary*
  - Indirect taxes
    - Receipts and index
      - All governments, 28
      - Federal, 130
      - State and local, 191
  - Productivity and related data, 75
- **Business cycles**, 89

C

- **Canada**, 46, 47, 76, 79, 165
- **Capital**
  - Consumption adjustment, 60, 61
    - Defined, *Glossary*
  - Consumption allowance, 61
    - Defined, *Glossary*
  - Formation
    - Ratio to GNP in selected countries, 79
  - Investment per production worker, by manufacturing industry, 78
- **Capital account transactions, International, 59**
- **Capital outlay expenditures**
  - City, 311
  - Defined, *Glossary*
  - Elementary and secondary schools, 328
    - By state, 331
  - Federal, 117
  - Local, 301
    - By state, 304-305
  - State, 240
    - By state, 238-239
    - Higher education, by state, 243
    - Highways, by state, 244
    - Hospitals, by state, 246
  - State and local, 219
    - By function, 218, 219
      - By state, 219
- **Capital stock tax**, see *Stamp taxes*
- **Charges and miscellaneous revenue**
  - By level of government, 23
  - City, 323
    - Per capita, 300
  - Defined, *Glossary*
  - Local, 313
    - By state, 316-317
    - By unit of government, 318-319
    - Percent of local government revenue, 315
  - Percent of all government revenue, 25
  - State, 250
    - By state, 248-249
  - State and local, 189
    - By state, 192-193
    - Per capita, 196
      - By state, 197
      - Ranking of states, 198
    - Per $1,000 of personal income, 199
      - By state, 200
      - Ranking of states, 198
    - Percent of all general revenue, 190
    - Revenue by source and level of government, 205
- **Chemicals and allied products industry**
  - Capital invested per production worker, 78
- **Chemicals tax**
  - Federal excise rates, 150-151
- **Chile**, 165
- **China, Republic of (Taiwan)**, 165
  - Grants and credits to, 121
- **Cigarette and cigar tax**, see also *Tobacco tax*
  - Federal excise collections, 149
  - Federal excise rates, 150-151
  - State, dates of adoption, 259
  - State rates, by state, 275
- **Cigarette tax**
  - Local rates, by state, 321
  - State rates, by state, 275
- **City**, see *Debt, Public-Local; Expenditures, Public-City; particular expenditure functions; particular tax and revenue sources; Revenue-City*
- **Civil service retirement**, see *Retirement systems, Government*
- **Clothing, accessories and jewelry**
  - Personal consumption expenditures, 68
- **Coal tax**
  - Federal excise rates, 150-151
- **Colombia**, 165
- **Commerce and housing credit**
  - Federal expenditures, 101, 108
    - Aid to state and local governments, 111, 113
- **Commerce Department**
  - Federal expenditures, 109
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Public enterprise fund, 124
- **Commodities, durable and nondurable**
  - Personal consumption expenditures, 68
- **Commodity Credit Corporation**
  - Costs and losses, 119
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Price support program, 115, 119
  - Public enterprise fund, 124

Commodity Credit Corporation Charter Act
  Credits, 120
Communications and public utilities
  Corporate profits, taxes, and dividends, 70-71
Community development, see *Housing and community development*
Compensation and pensions, see *Retirement systems, Government-Federal,* also *State and Local; Veterans-Debt; Veterans-Expenditures, Federal*
Compensation of employees, see *National income*
Conservation and development construction value, 81
Construction industry
  Corporate profits, taxes, and dividends, 70-71
Construction, New
  Gross private domestic investment, 56
  Housing starts, 82
  Price deflators, implicit, 87
  Private
    By type, 80
  Public
    By source of funds, 80
    Housing starts, 82
    Value, by type, 81
Consumer credit of households, 92, 93
Consumer price index, 85
  Defined, *Glossary*
  Percent change, 13
  Rate of change by year, 57
Consumption expenditures, Personal, see *Personal consumption expenditures*
Consumption tax revenue
  Selected countries, percent of total, 47
Corporate
  Bonds
    Saving by households, 92, 93
    Yields, 88
  Dividends
    By industry, 70-71
    Part of national income, 60, 61
  Funds, sources and uses, 94
  Income tax liability, 60, 61
    By industry, 70-71
    Defined, *Glossary*
  Profits
    Before and after taxes, 60
      By industry, 70-71
      In manufacturing corporations, 72
      In nonfinancial corporations, pretax and adjusted pretax, 73
    Relation to national income, 60
    Undistributed, by industry, 70-71
  Sales, 72
  Stockholders' equity, 72
  Stocks, assets of households, 93
Corporation income tax
  Defined, *Glossary*
  Federal
    Dividends reported, 145
    Excess profit rates and credits, 146-147
    Income reported, 145
      By net income class, 148
    Rates and credits, 146-147
    Receipts, 101, 129, 130
      Index, 130
    Returns, number
      By net income class, 148
      Taxable and nontaxable, 145
    Tax liability reported, 145
  Federal and state taxes, 73
    Effective tax rate, 73
    Tax liability by industry, 70-71
  Revenue by level of government, 23
  Selected countries, 47
  State
    Collections, 23, 252-253
      By state, 254-255, 264
      Percent of total state taxes, 251
    Date of adoption, by state, 259
    Deductibility of Federal income tax, 265
    Rates, 265
  State and local
    Collections, 202
      By state, per capita, 207
      Percent of total collections, 203
      . By state, 208
    Receipts, 191
      Index, 191
  Total Federal, state, and local
    Receipts, national income basis, 16, 28
      Index, 28
    Revenue, 24
      Percent of all government revenue, 25
      Percent of all tax revenue, 47
Corporation license tax
  State collections, by state, 280
Corporations
  Number, receipts, profits, 74
  Number, receipts, by size of receipts, 74
Correction expenditures, 19
  Percent of all government expenditures, 20
Cost-of-living index, see *Consumer price index*
County, see also *Debt, Public-County; Employment, Government-County; Expenditures, Public-County; particular expenditure functions; particular tax and revenue sources; Revenue-County*
  Number, by state, 14
Credit, see also *Federal loans; Public enterprise funds*
  Tax exempt, amount by year, 104
Credit markets, 104
  Total funds advanced and raised, 104
  Federal participation rate, 104
Currency, 91
Current operation expenditures
  Defined, *Glossary*
  Federal, 117
  Local, 301
    By state, 304-305
  State, 240
    By state, 238-239, 243
Customs
  Federal collections, 23, 24, 129
    Percent of all government revenue, 25
  Federal receipts, 101, 128

D

Death and gift tax, see *Estate and gift tax*
Debt, Private
  Consumer, 92, 93
  Household, mortgage, 92, 93
Debt, Public, 99, 101
  City, per capita, 300
  County, 326
  Federal, 15, 30, 162, 163, 164
    Composition, 163
    Debt limit, defined, *Glossary*
    Effect of war, 162
    Guaranteed
      By type of obligation, 163
      Interest-bearing, 163
      Interest rate, 162
    Held by public, 101
    Interest-bearing, 162
      Bonds outstanding, by type, 163
      Interest rate, 162
    Interest payments, 162
    Noninterest-bearing, 163
    Per capita, 31, 162
    Percent of all public debt, 31
    Percent change, 13
    Percent of GNP, 103
    Securities, ownership, 164
  Foreign, to the U.S., 165
  Full faith and credit, defined, *Glossary*
  Gross, 30, 99, 162
    Defined, *Glossary*
  Guaranteed, defined, *Glossary*
  Local, 30, 173, 299
    By type and unit of government, 325
      By major purpose, by state, 326
    Per capita, 31
    Percent change, 13
    Percent of all public debt, 31
    School, by state, 326
  Long-term, net, defined, *Glossary*
  Municipal, 326
  Nonguaranteed, defined, *Glossary*
  Offsets to long-term, defined, *Glossary*
  School district, 326
  Short-term, defined, *Glossary*
  Special district, 326
  State
    Gross, 30, 173, 233,
      By length of maturity, 291
      By state, 176-177, 295
        Per capita, 295
      Long-term
        By character, 291
          By state, 294
        By function, by state, 292-293
      Per capita, 31
      Percent of all public debt, 31
    Net, long-term, 291
      By state and per capita, 295
    Percent change, 13
  State and local, 15, 173
    Gross, by state, 176-177
    Long-term, issued and retired, 209
      By state, 210
    Outstanding, long and short-term, 209
      By state, 210
    Percent change, 13
  Total, defined, *Glossary*
  Total Federal, state and local, 15, 30
    Interest expenditures, 19
      Percent of all expenditures, 20
    Per capita, 31
    Percent change, 13
    Percent distribution by level of government, 31
  Township, 326
Deep seabed tax on mineral extraction
  Federal excise rates, 150-151
Defense Department
  Employment, civilian, by state, 168
  Federal outlays, 109
    Military, 110
  Health and medical care, 43
  Public enterprise fund, 124
Defense, National, see *National security*
Deficit, see *Surplus or deficit*
Demand deposits, 91
Denmark, 46, 47
Dependent children
  Benefit payments to, 220
    By state, 221
  Families receiving aid, by state, 226-227
  Transfer payments to persons, 41
Depreciation charges
  By industry, 70-71
  Defined, *Glossary*
Diesel oil tax
  Federal excise collections, 149
  Federal excise rates, 150-151
Disability insurance
  Health services and supplies, 43
  Trust fund
    Estimated progress, 126
    Receipts and expenditures, 125
Disabled
  Benefit payments to, 220
Disposable personal income, see *Personal income*
District of Columbia
  Loans
    Direct and guaranteed, 123
    Net direct loan outlays, 122
Dividends, see *Corporate dividends*
Documentary stamp tax, see *Stamp taxes*
Domestic-civilian programs
  Federal expenditures, 110
    By function, 111
    Direct, 110
      By function, 111
    Percent change, 13
Durable goods
  Personal consumption expenditures, 56

E

Economic Development Administration
  Loans, direct and guaranteed, 123
  Net direct loan outlays, 122
Education, see also *Higher education*
  Capital outlays, 218
    By state, 219
  Construction value, 81

- Debt
  - Local
    - School, by state, 326
    - By unit of government, 326
  - State, long-term, by state, 292-293
- Enrollment
  - Elementary and secondary
    - Actual and projected, public and private, 327
    - By state, 226-227
- Expenditures
  - City, 311
    - Per capita, 300, 312
  - Elementary and secondary
    - By character, 328
      - By state, 331
      - Percent distribution, 328
    - By state, 330
      - Per pupil, by state, 332
  - Federal, 18, 42, 101, 108, 113
    - Student assistance, 115
  - Local, 18, 302
    - By state, 306-307
    - By unit of government, 303, 308-309
    - Per capita, 310
    - Percent change, 13
  - State, 18, 235
    - Aid to local governments, 241
      - By state, 242
    - By state, 236-237, 243
  - State and local, 42, 178
    - By state, 180-181, 182-183
    - Per capita, 179
      - By state, 184
    - Per $1,000 of personal income, 186
      - By state, 187
      - Ranking of states, 188
  - Total Federal, state and local, 18, 19, 42
    - Percent of all government expenditures, 20
- Revenue
  - By source and state, 334
  - Elementary and secondary, by government source, 329
    - Percent distribution, 329
  - State, Federal aid, 247
  - State and local, from charges, 205
- Salaries, classroom teachers, by state, 333

Education and manpower
- Federal outlays, 101, 108, 111
  - Aid to state and local governments, 111, 113

Education and training, Veterans, see *Veterans—Expenditures, Federal*

Education Department
- Federal outlays, 109
- Loans, direct and guaranteed, 123
- Net direct loan outlays, 122
- Public enterprise funds, 124

Egypt, 165
- Grants and credits to, 121

Electric power systems
- City expenditures, 311
- City revenue, 323
- Local expenditures, by unit of government, 303

Electrical machinery industry
- Capital invested per production worker, 78

Employee retirement systems, Government, see *Retirement systems, Government*

Employment, 54
- Defined, *Glossary*
- Percent change, 13

Employment, Civilian
- Rate of change by year, 57

Employment, Government
- By level of government, 32
- County, number and payroll, 35
- Federal
  - Average annual earnings, 32, 169
  - Civilian, 35, 166, 167
    - By agency, 166
      - By state, 168
    - By branch, 166, 167
    - By state, 36
    - General schedule by grade, 169
  - Full-time equivalent, 35
  - Number, 32, 35, 169
  - Payroll, 33, 35, 169
  - Personnel compensation and benefits, 170
- Local
  - Average monthly earnings, by state, 224-225
  - Number
    - By unit of local government, 35
    - By state, 36
      - Per 10,000 population, 224-225
    - By unit of local government, 35
    - School and nonschool, 35
  - Payroll, school and nonschool, 35
- Municipal, number and payroll, 35
- State
  - Average monthly earnings, by state, 224-225
  - Number, 35
    - By state, 36
      - Per 10,000 population, 224-225
    - School and nonschool, 35
  - Payroll, school and nonschool, 35
- State and local
  - Average annual earnings per employee, 34
  - Average monthly earnings by state, 224-225
  - Number, 32, 35
    - By state, 36, 224-225
      - Per 10,000 population, 224-225
    - Full-time equivalent, 35
      - Per 10,000 population, 223
        - By state and function, 223
    - School and nonschool, 35
  - Payroll
    - By state, 224-225
    - School and nonschool, 33, 35
- Total Federal, state and local, 32, 35
  - Average annual earnings per employee, 34
  - Civilian, 32, 35
    - By state, 36
  - Payroll, 33, 35

Employment security administration
- Federal aid to states, 247

Employment tax, see also *Unemployment compensation*
- Federal receipts, 101, 128, 129

Energy Department
- Federal outlays, 109
- Loans, direct and guaranteed, 123

Energy Security Reserve, 123

Environment, see *Natural resources*

Environmental Protection Agency
- Federal expenditures, 109

- **Estate and gift tax**
  - Federal
    - Credit for state death taxes, 152
    - Estate tax burden by net estates, 153
    - Rates and exemptions, 152
    - Receipts, 101, 129
    - Receipts and tax index, 130
  - Revenue, 24
    - By level of government, 23
    - Percent of all government revenue, 25
  - State
    - Collections, 23, 252-253
      - By state, 254-255, 278
      - Percent of total state taxes, 251
    - Estate tax rates and exemptions, 279
    - Inheritance rates and exemptions, by state, 276-277
- **Excess profits tax**, see *Corporation income tax*
- **Excise tax**, see also *Manufacturers' excise tax; Retailers' excise tax; particular excise taxes*
  - Federal rates, 150-151
  - Federal receipts, 101, 129, 149
- **Executive Branch of Federal government**
  - Civilian compensation and benefits, 170
  - Civilian employment, 166
- **Executive Office of the President**
  - Federal expenditures, 109
- **Exempt organizations**, federal excise tax collections, 149
- **Expenditures, Personal consumption**, see *Personal consumption expenditures*
- **Expenditures, Public**, see also *Aid; Capital outlay expenditures; Domestic-civilian programs; particular expenditure functions*
  - Character and object classification, defined, *Glossary*
  - City
    - By character and function, 311
    - By function, 303, 308-309
    - Per capita, 300, 312
  - County
    - By function, 303, 308-309
  - Direct, defined, *Glossary*
  - Federal, 18, 21, 103, 117
    - Budget, 99
      - By function, 101, 106, 108, 110
      - By funds, 100
      - By organization unit, 109
      - By state, 112
        - Per capita, 112
      - By type, in current and constant dollars, 107
      - Controllability of, 115
      - Defined, *Glossary*
      - For legislative branch, by unit, 116
      - Net lending, 103
      - Percent change, 13
        - In current and constant dollars, 107
      - Percent of GNP, 103
    - Defined, *Glossary*
    - Direct, 15
      - By character, 117
      - By function, 18
      - Domestic-civilian, 111
    - General, 15
    - Intergovernmental, 15, 111, 117
    - National-income basis, 44, 102, 105
      - Percent of GNP, 44
    - Per capita, 22
    - Percent of all government expenditures, 22
  - Function classification, defined, *Glossary*
  - General control, defined, *Glossary*
  - General expenditures, defined, *Glossary*
  - Government, total, defined, *Glossary*
  - Intergovernmental, 18
    - Defined, *Glossary*
  - Local, 21, 176-177, 299
    - And revenue, surplus or deficit, 314
    - By character, 301
      - By state, 304-305
    - By function, 18, 302
      - By state, 306-307
      - By unit of government, 302, 308-309
      - Per capita, 310
    - By state, 176-177, 304-305
    - Direct, 173, 299, 301
    - General, 308-309, 314
      - By state, 306-307
    - Intergovernmental, 18, 308-309
    - Payments to state governments, 299, 301
      - By state, 304-305
    - Per capita, 22
    - Percent change, 13
    - Percent of all government expenditures, 22
  - School district, by function, 303, 308-309
  - Special district, by function, 303, 308-309
  - State, 21, 173, 233
    - And revenue, surplus or deficit, 234
    - By character, 240
      - By state, 238-239
    - By function, 18, 241
      - By state, 236-237, 242
    - By state, 176-177, 236-237, 238-239
    - Direct, 173, 233
      - By function, 18, 235
    - General, 234
    - Per capita, 22
    - Percent change, 13
    - Percent of all government expenditures, 22
  - State and local, 44, 173
    - And revenue, surplus or deficit, 174
    - By function, 178
    - Direct, 15, 173, 233
    - Direct, General, 15
      - By function and state, 180-181, 182-183
        - Per capita, 184
          - Ranking of states, 185
        - Per $1,000 personal income, 187
          - Ranking of states, 188
      - By state, 176-177
      - Per capita by function, 179
      - Per $1,000 by function, 186
    - National income basis, 175
    - Percent change, 13
    - Percent of gross national product, 44
  - Total Federal, state and local, 15, 18, 21, 44
    - Direct, by function, 18
    - General, 15
      - By function, 19
        - Percentage distribution, 20
    - Intergovernmental, 18
    - National income basis, 16
    - Per capita, 22
    - Percent change, 13
    - Percent distribution, by level of government, 22
    - Percent of gross national product, 44
  - Township, by function, 303, 308-309

- **Export-Import Bank**
  - Credits, 120
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Public enterprise fund, 124
- **Exports, United States**, 59
  - Net, defined, *Glossary*
  - Part of gross national product, 56

F

- **Factors affecting state and local finances**, by state, 226-227
- **Families, by income class**, 66
- **Families with dependent children**, see *Dependent children*
- **Family money income**
  - Median, before and after direct Federal taxes, 144
- **Farm Credit Administration**
  - Public enterprise funds, 124
- **Farm income**, see *Agriculture— Farm income*
- **Farm output index**, 84
- **Farmers Home Administration**
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Public enterprise funds, 124
- **Federal**, see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure function; particular tax and revenue sources; Revenue*
- **Federal budget**, see *Expenditures, Public; Revenue*
- **Federal Deposit Insurance Corporation**
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
- **Federal finances and gross national product**, 105
- **Federal fiscal operations**, see also *Expenditures, Public; Revenue*
  - Summary, 99
- **Federal funds**, defined, *Glossary*
  - Receipts and outlays, 100
- **Federal grants**, see *Aid*
- **Federal Home Loan Bank Board**
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
- **Federal Housing Administration**
  - Housing starts underwritten, 82
  - Loans, direct and guaranteed, 123
  - Public enterprise fund, 124
- **Federal loans**
  - Credit budget, 103
  - Direct and guaranteed, 123
    - In credit market, by year, 104
    - Outstanding, by agency or program, 123
  - Direct loan asset sales, 122
  - Net direct outlays by agency or function, 122
  - Net lending, 101
- **Federal payments to the public**, see *Expenditures, Public-Federal; particular expenditure functions*
- **Federal Reserve discount rate**, 88
- **Federal Savings and Loan Insurance Corporation**
  - Public enterprise fund, 124
- **Federal tax burden**, see *Tax burden*
- **Federal trust funds**
  - Receipts and expenditures, 125
- **Finance, insurance, and real estate**
  - Corporation profits, taxes, and dividends, 70-71
- **Financial administration**
  - Expenditures
    - City, per capita, 300, 312
    - Defined, *Glossary*
    - State and local, 178
      - By state, 180-181
      - Per capita, 179
        - By state, 184
      - Per $1,000 of personal income, 186
        - By state, 187
        - Ranking of states, 188
    - Local, by state, 306-307
- **Finland**, 46, 47
- **Fire protection**, see also *Public safety expenditures*
  - Expenditures, 18, 19
    - City, 311
      - Per capita, 300, 312
    - Local, by unit of government, 303
    - Local, per capita, 310
    - Percent of all government expenditures, 20
- **Firearms tax**, see also *Pistol and revolver tax*
  - Federal excise collections, 149
  - Federal excise rates, 150-151
- **Fishing rods and reels tax**
  - Federal excise collections, 149
- **Food and kindred products industry**
  - Capital invested per production worker, 78
- **Food and nutrition assistance**
  - Federal outlays, 115
- **Food and tobacco**
  - Personal consumption expenditures, 68
- **Food for Peace** (Public Law 480)
  - Federal outlays, 110
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
- **Food stamp benefits**
  - Federal transfer payments to persons, 41
- **Foreign Assistance Act credits**, 120
- **Foreign grants and credits**
  - By program, 120
  - By country, 121
  - Indebtedness of foreign countries to United States, by country, 165
- **Foreign insurance excise tax collections**, 149
- **Foreign military sales trust fund**, 125
- **France**, 46, 47, 76, 79, 165
  - Grants and credits to, 121
- **Full faith and credit debt**, see *Debt, Public*
- **Function classification of expenditures**, see *Expenditures, Public*
- **Funds appropriated to the President**
  - Federal outlays, 109, 124
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122

G

- **Gambling taxes**
  - On coin-operated devices
    - Federal excise collections, 149
    - Federal excise rates, 150-151
  - On wagering
    - Federal excise collections, 149
    - Federal excise rates, 150-151

Gas supply systems
  City expenditures, 311
  City revenue, 323
  Local expenditures, by unit of government, 303
Gasoline tax
  Federal excise collections, 149
  Federal excise rates, 150-151
  Revenue, 24
    By level of government, 23
    Percent of all government revenue, 25
  State, dates of adoption, 259
  State collections, 252-253
    By state, 268
    Percent of total state taxes, 251
  State rates, 269
General assistance
  Benefit payments, 220
  Transfer payments to persons, 41
General control
  Expenditures
    City, 311
      Per capita, 300
    Local 302
      By unit of government, 303
General expenditures, see also *Expenditures, Public*
  By level of government, 18
  City, 311
  Defined, *Glossary*
  Local, 302
    By state, 306-307
    By unit of government, 303
  State, 235
    By state, 236-237
  State and local, 178
    By state, 180-181
    Per capita, 179
      By state, 184
General government
  Federal outlays, 101, 108, 111
    Aid to state and local governments, 111, 113
General Services Administration
  Federal outlays, 109
  Loans, direct and guaranteed, 123
Germany, Federal Republic of, 46, 47, 76, 79, 165
  Grants and credits to, 121
Gift tax, see *Estate and gift tax*
Government expenditures, see *Expenditures, Public*
Government life insurance, see also *Veterans—Expenditures, Federal*
  Contributions, employee and employer, 40
Government National Mortgage Association
  Loans, direct and guaranteed, 123
  Net direct loan outlays, 122
  Public enterprise fund, 124
Government payment to farms, see *Agriculture—Federal expenditures*
Government purchases of goods and services
  By level of government, 56
  Federal, 102
  Percent change, 13
  Price deflators, implicit, 87
  State and local, 175
Government retirement systems, see *Retirement systems, Government*
Government revenue, see *Revenue*
Government securities, see also *Municipal bonds*
  Federal, ownership by banks and nonbank investors, 164
  Savings by households, 92, 93
  State and local government
    Holdings, 211
    New issues, by type, and use of proceeds, 214
  State and municipal bond election results, 215
  Treasury bill yields, 88
Governmental units, number, by level of government and state, 14
Grants-in-aid, see *Aid*
Greece, 46, 47, 165
  Grants and credits to, 121
Gross debt, see *Debt, Public*
Gross domestic product
  Tax revenue as percent of, in selected countries, 46
Gross national product, 44, 56, 103
  Defined, *Glossary*
  Federal budget and debt as percent of, 103
  In constant and current dollars, 58
  Percent change, 13
  Price deflators, implicit, 87
    Defined, *Glossary*
  Rate of change by year, 57
  Ratio of gross fixed capital formation to GNP, in selected countries, 79
  Relation to government expenditures, 44
  Relation to government receipts, 61
  Relation to national and personal income, 58, 61
Gross private domestic investment, see *Investment*
Gross receipts tax, see *Sales, use, or gross receipts tax*
Gross savings, 95
  Private, 95
    Personal, 95
    Business, 95
  Government surplus or deficit, 95
  Rate, 95
Guaranteed debt, see *Debt, Public*
Guaranties, defined, *Glossary*

H

Health, see also *Health and hospitals; Public health*
  Expenditures
    All governments, 19
      Percent of total expenditures, 20
    By level of government, 18
    City, per capita, 300
    Federal, 101, 108, 111
      Aid to state and local governments, 111, 113
    Local, by unit of government, 303
    Medical assistance, 43, 115, 220
      By state, 221
    National, private and public
      By source of funds and type, 43
      Percent of GNP, 43
    Public programs, 42
    Veterans medical care, 43, see also *Veterans-Outlays, Federal*
Health and hospitals, see also *Hospitals*
  Capital outlays, state and local, 218
    By state, 219

  - Expenditures
    - City, 311
      - Per capita, 312
    - Local, 302
      - By state, 306-307
      - By unit of government, 308-309
      - Per capita, 310
    - State, 235
      - By state, 236-237
    - State and local, 178
      - By state, 180-181
      - Per capita, 179
        - By state, 184
      - Per $1,000 of personal income, 186
        - By state, 187
        - Ranking of states, 188
  - Revenue
    - Federal aid to states, 247

Health and Human Services Department
- Civilian employment, 166
- Federal outlays, 109
- Loans, direct and guaranteed, 123
- Net direct loan outlays, 122
- Public enterprise fund, 124

Health, Education, and Welfare Department, see *Education Department; Health and Human Services Department*

Health insurance trust funds
- Receipts and expenditures, 125

Higher education, see also *Education*
- Capital outlays, state and local, 218
  - By state, 219
- Debt
  - State, by state, 292-293
- Enrollment
  - Actual and projected, public and private, 217
  - By state, 226-227
    - Percent public, 226-227
- Expenditures
  - Public and private institutions, by purpose, 216
    - State, by state, 243
- Revenue
  - Public and private institutions, by source and purpose, 216
  - State and local, from charges, 205

Highway Trust Fund
- Defined, *Glossary*
- Expenditures, 125
  - Projected, 127
- Grants-in-aid, 113
- Receipts, 125
  - Projected, 127
- Total debt, 163

Highways
- Capital outlays, state and local, 218
  - By state, 219
- Construction value, 81
- Debt
  - By road systems, 222
  - State long-term, by state, 292-293
- Expenditures, 18, 19
  - By level of government, 18
  - By road systems, 222
  - City, 311
    - Per capita, 300, 312
  - Local, 18, 302
    - By state, 306-307
    - By unit of government, 303, 308-309
    - Per capita, 310
  - Percent of all government expenditures, 20
  - State, 18, 235
    - Aid to local governments, 241
      - By state, 242
    - By state, 236-237, 244
  - State and local, 178
    - By state, 180-181, 182-183
    - Per capita, 179
      - By state, 184
    - Per $1,000 of personal income, 186
      - By state, 187
      - Ranking of states, 188
- Mileage, state and local road systems, by state, 226-227
- Revenue
  - By road systems, 222
  - Federal aid to states, 247

Hospital and medical benefits, see *Old-age, survivors, disability and hospital insurance*

Hospital and medical insurance,
- Transfer payments to persons, 41

Hospital insurance
- Contributions, employer and employee, 40

Hospitals, see also *Health and hospitals*
- Debt, state long-term, by state, 292-293
- Expenditures, 18, 19
  - By level of government, 18
  - City, per capita, 300
  - Local, by unit of government, 303
  - Percent of all government expenditures, 20
  - State, by state, 246
- Revenue, state and local, from charges, 205

Household operation
- Personal consumption expenditures, 68

Households
- Finances, 92, 93
- Number and average population, 51
- Number by state, 52

Housing, see also *Construction, New*
- Personal consumption expenditures, 68
- Private units, 82
- Public
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Public enterprise funds, 124
- Units, 82

Housing and community development
- Federal outlays, 101, 108, 111
  - Aid to state and local governments, 111, 113
  - Loans, direct and guaranteed, 123
  - Local expenditures, by unit of government, 303
  - Net direct loan outlays, 122
  - Payments to the public, 115

Housing and redevelopment building, see *Construction, New*

Housing and urban development
- Capital outlays, state and local, 218

Housing and Urban Development Department
- Federal outlays, 109
- Loans, direct and guaranteed, 123
- Net direct loan outlays, 122
- Public enterprise fund, 124

Housing and urban renewal
  Expenditures, 18, 19
    By level of government, 18
    City, per capita, 300
    Percent of all government expenditures, 20
  Grants-in-aid, trust funds, 113
  Loans, direct and guaranteed, 123
  Public enterprise fund, 124
  Revenue from charges, state and local, 205

I

Implicit price deflators, see *Gross national product*
Imports, United States, 59
Income, see *Agriculture—Farm income; Corporate dividends; Family money income; National income; Personal income; Poverty*
Income and employment taxes
  Collections, by state, 132-133
Income and profit taxes
  Federal receipts, 128
Income security
  Federal expenditures, 101, 108, 111
  Federal aid to state and local governments, 111, 113
Income tax, see also *Individual income tax; Corporation income tax*
  Local collections, 313
  State collections, 252-253
    Percent of total state taxes, 251
      By state, 256
  State and local collections, by state, 206
  Total Federal, state and local collections
    Percent of all tax revenues, 46
Indexes, see *Price index; Tax index; Industrial production*
India, 165
  Grants and credits to, 121
Indirect business tax and nontax liability, see *Business*
Individual income tax
  Defined, *Glossary*
  Federal
    Adjusted gross income, 141
      By selected income classes, 138, 139
      By source, 138
      By state, 143
      Defined, *Glossary*
    Average per taxable return, by state, 143
    Deductions, 138
    Dividends, treatment, 131
    Exemptions, 138
    Exemptions and credit, 131
    Liability, 138, 141
      As percent of adjusted gross income, 141
      As percent of personal income, 141
      As percent of tax base, 141
      For selected income groups, 136
        Effective tax rates, 137
    Per capita, by state, 143
    Rates
      Normal, 131
      Normal and surtax combined, 134-135
    Receipts, 101, 129, 130
      Index, 130
    Returns, number
      By selected income classes, 138, 139
      By state, 143
      By tax rate, 142
      Taxable and nontaxable, 138, 143
    Tax at selected incomes, 139
    Taxable income, 138, 141, 142
      By state, 143
      Defined, *Glossary*
      Percent of personal income, 141
      Relation to personal income, 140
  Local
    Rates, by state, 322
    Revenue, by city, 324
    Revenue, by state, 316-317
  Revenue, by level of government, 23
  Selected countries, 47
  State
    Collections
      By state, 262
      By source, 252-253
      By source and state, 254-255
      Percent of total state taxes, 251
    Date of adoption, by state, 259
    Deductibility of Federal income taxes, 260-261
    Rates, exemptions, and credits, 260-261
  State and local
    Collections, 202
      By state, per capita, 207
      Percent of total collections, 203
        By state, 208
    Receipts, 191
      Index, 191
  Total Federal, state, and local
    Receipts, 28
    Revenue, 24
      Percent of all government revenue, 25
      Percent of all tax revenue, 47
      Index, 28
Indonesia, 165
  Grants and credits to, 121
Industrial production
  Indexes by industry, 77
Inheritance tax, see *Estate and gift tax*
Inspection and regulation, Public
  Expenditures, 19
    Percent of all government expenditures, 20
Insurance and pension reserves
  Private and government, saving by households, 92, 93
Insurance benefits and repayments
  City expenditures, 311
Insurance companies gross premium tax
  State collections, by state, 281
Insurance trust
  Expenditures
    By level of government, 18
    City, 311
    Defined, *Glossary*
    Federal, 18, 117
    Local, 18, 301, 302
      By state, 304-305
      By unit of government, 303, 308-309
    State, 18, 235, 240
      By state, 236-237, 238-239
    State and local, 178
    Total Federal, state and local, 15, 18, 19
      Percent of all government expenditures, 20

- Holdings, state and local government, 211
  - By level of government, 212-213
  - By state, 212-213
- Revenue, 15, 23, 24
  - By level of government, 23
  - City, 323
  - Defined, *Glossary*
  - Federal, 15
  - Local, 313
    - By unit of government, 318-319
  - Percent of all government revenue, 25
  - State, 250
    - By state, 248-249
  - State and local, 15, 189

Insurance, Veterans, see *Veterans*

Inter-American Development Bank, Investment in, 121

Interest
- Expenditures
  - All governments, national income basis, 16
  - By level of government, 18
  - City, 311
    - Per capita, 300
  - Federal, 101, 102, 106, 108, 109, 111, 115, 117
    - National income basis, 102
  - Local, 18, 301, 303
    - By state, 304-305
    - Per capita, 310
  - State, 18, 240
    - By state, 238-239
  - State and local
    - National income basis, 175
- Net, defined, *Glossary*
- Part of national income, 60, 61
- Revenue, state and local, 205

Interest rates, 88

Intergovernmental, see also *Aid; Expenditures, Public; Revenue*
- Expenditures, defined, *Glossary*
- Revenue, defined, *Glossary*

Interior Department
- Civilian employment, 166
- Federal outlays, 109
- Loans, direct and guaranteed, 123
- Net direct loan outlays, 122
- Public enterprise fund, 124

Internal revenue collections
- By state, 132-133
- Defined, *Glossary*

International affairs and finance
- Federal expenditure, 101, 106, 108, 113, 121

International aid, see *Foreign grants and credits*

International Bank for Reconstruction and Development
- Investment in, 121

International Development Association
- Investment in, 121

International Finance Corporation
- Investment in, 121

International transactions of the U.S., 59

Inventory
- Business, change in
  - Part of gross national product, 56
- Investment of corporate funds, 94
- Valuation adjustment, 60, 61, 73
  - Defined, *Glossary*

Investment
- Foreign in the U.S., 59, 94
- Gross private domestic
  - Defined, *Glossary*
  - Part of gross national product, 56
  - Price deflators, implicit, 87
  - Corporation, 94
- Households, 92
- Per production worker in manufacturing, 78
- U.S. Government abroad, 59
- U.S. private abroad, 59

Iran, 165
- Grants and credits to, 121

Ireland, 46, 47

Israel, 165
- Grants and credits to, 121

Italy, 46, 47, 76, 79, 165
- Grants and credits to, 121

J

Japan, 46, 47, 76, 79, 165
- Grants and credits to, 121

Judiciary
- Civilian employment, 166
- Federal outlays, 109
- Personnel compensation and benefits, 170

Justice Department
- Federal outlays, 109
- Public enterprise fund, 124

K

Korea, Republic of, 138
- Grants and credits to, 121

L

Labor Department
- Federal outlays, 109
- Public enterprise fund, 124

Labor force, 54, 55
- By employment status, 54
- By age and sex, estimates and projections, 55
- Civilian, 54
  - Rate of change by year, 57
- Defined, *Glossary*

Leather and leather products industry
- Capital invested per production worker, 78

Legislative Branch
- Civilian employment, 166
- Federal outlays, 109
  - By unit, 116
- Personal compensation and benefits, 170

Libraries, city expenditures, 311
- Per capita, 300

License taxes, see also *particular license taxes*
- Defined, *Glossary*
- Local collections, 313
- State collections
  - By state, 254-255
    - Percent of total state taxes, 256

Liquor stores
  Expenditures
    City, 311
    Defined, *Glossary*
    Local, 302
      By unit of government, 303
    State, 235
      By state, 236-237
  Revenue, 24
    City, 323
    Defined, *Glossary*
    Local, 313
    Percent of all government revenue, 25
    State, 250
      By state, 248-249
    State and local, 189
Liquor tax, see *Alcoholic beverage tax*
Loans, Federal, see *Federal loans*
Local, see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure functions; particular tax and revenue sources; Revenue*
Local governmental units, 14
Local payments to state governments, 299, 301
  By state, 248-249, 304-305
Long-term debt, see *Debt, Public*
Lubricating oil tax
  Federal excise collections, 149
  Federal excise rates, 150-151
Lumber and related products industry
  Capital invested per production worker, 78
Luxembourg, 46, 47

M

Machinery industry
  Capital invested per production worker, 78
Manufacturers' excise tax
  Federal collections, 149
  Federal rates, 150-151
Manufacturing industry
  Capacity utilization rate, 77
  Capital invested per production worker, by industry, 78
  Corporate profits, taxes, and dividends, 70-71
  Expenditures for new plant and equipment, 69
  Index of production, 77
Maritime Administration
  Loans, direct and guaranteed, 123
  Net direct loan outlays, 122
Medical care expenditures, see *Health expenditures*
Medical care expenses
  Personal consumption expenditures, 68
Medical insurance
  Employee contributions, 40
Medical research, 43
Medicare, see *Old-age, survivors, disability and health* or *hospital insurance*
Mental institutions
  State expenditures, by state, 246
Metal products and processes industry
  Capital invested per production worker, 78
Mexico, 165
Military establishment, see also *Employment, Government*
  Construction value, 81
Military expenditures, see *National security*
Military retirement, see *Retirement systems, Government-Federal*
Mining industry
  Corporate profits, taxes, and dividends, 70-71
  Expenditures for new plant and equipment, 69
  Index of production, 77
Money supply, 91
Morocco, 165
Mortgage yields, 88
Mortgages, 92, 93
Motor fuels tax, see *Gasoline tax*
Motor vehicle
  Registration, by state, 226-227
  Tax
    Federal excise collections, 149
    Federal excise rates, 150-151
Motor vehicle and operators' licenses
  Revenue, 23, 24
    By level of government, 23
    Percent of all government revenue, 25
  State collections, 23, 252-253
    By state, 272
    Percent of total state taxes, 251
Motor vehicle industry
  Capital invested per production worker, 78
Municipal, see *Local*
Municipal bond yields, 88
Municipalities, number, by state, 14

N

Narcotics and marihuana tax
  Federal excise collections, 149
National Aeronautics and Space Administration
  Federal outlays, 109
  Loans, direct and guaranteed, 123
National Consumer Cooperative Bank
  Loans, direct and guaranteed, 123
  Net direct loan outlays, 122
  Public enterprise funds, 124
National Credit Union Administration
  Loans, direct and guaranteed, 123
  Net direct loan outlays, 122
  Public enterprise fund, 124
National defense, see *National security*
National defense and international relations
  Expenditures, 19
    Percent of all government expenditures, 20
National income
  By distributive shares, 60
  Compensation of employees, 60
  Defined, *Glossary*
  In current and constant dollars, 58
  Relation to government receipts, 61
  Relation to national product and personal income, 58, 61
National income and products accounts
  Defined, *Glossary*
  Government receipts and expenditures in, 16
National output, see *Gross national product; Net national product*

National security
  Federal outlays, 101, 106, 108, 110, 115
    Aid to state and local governments, 113
    By purpose, 110
    In current and constant dollars, 107
    Military, 110
    Public enterprise funds, 124
    Relation to non-defense outlays, 107
National service life insurance, see *Veterans— Life insurance*
Natural resources
  Expenditures, 18, 19
    By level of government, 18
    Defined, *Glossary*
    Federal, 18, 101, 108, 111
      Aid to state and local governments, 111, 113
    Local unit of government, 303
    Percent of all government expenditures, 20
    State 18, 235
      By state, 236-237
  Revenue
    Federal aid to states, 247
    State and local, from charges, 205
Net long-term debt, defined, *Glossary*
Net national product, 45, 61
  Defined, *Glossary*
  In current and constant dollars, 58
  Relation to national income and product, 61
  Tax receipts as a percent, 45
Netherlands, 46, 47, 76, 79, 165
  Grants and credits to, 121
New Zealand, 46, 47, 165
Nondurable goods
  Personal consumption expenditures, 56
Nonguaranteed debt, defined, *Glossary*
Nontax revenue, see also *Charges and miscellaneous revenue; particular nontax revenue sources*
  All governments, by source, 24
    Percent of total revenue, 25
Norway, 46, 165

O

Oils, Lubricating, see *Lubricating oil*
Old-age and survivors insurance trust fund
  Estimated progress, 126
  Receipts and expenditures, 125
Old-age assistance
  Benefit payments, 220
Old-age retirement payments, 37
Old-age, survivors, and disability insurance
  Benefit payments, 37, 126
    Monthly, by type of beneficiary, 155
  Contributions, 126
    Employer and employee, 40
  Transfer payments to persons, 41
Old-age, survivors, disability and health insurance
  Contributions, 40
  Expenditures, 18, 19
    By source of funds, 42
    Medicare, 43
    Percent of all government expenditures, 20
  Revenue, 23, 24
    Percent of all government revenue, 25
Old-age, survivors, disability and hospital insurance
  Benefit payments
    By state, 38-39
    Hospital and medical, 155
  Tax rates and maximum tax, 154
Output, see *Productivity*

P

Pakistan, 165
  Grants and credits to, 121
Paper and allied products industry
  Capital invested per production worker, 78
Pari-mutuel tax
  State collections, by state, 284
  State rates and breakage, 285
Parking facilities
  Expenditures, all governments, 19
    Percent of all government expenditures, 20
  Revenue, from charges, state and local, 205
Parity ratio, see *Agriculture— Price index*
Parks and recreation, see *Recreation*
Partnerships,
  Number, receipts, profits, 74
  Number, receipts, by size of receipts, 74
Personal business
  Personal consumption expenditures, 68
Personal care
  Personal consumption expenditures, 68
Personal consumption expenditures
  By type of product or service, 68
  Defined, *Glossary*
  Part of gross national product, 56, 61
  Price deflators, implicit, 87
Personal income
  By consumer unit, 65
  By state, 62-63, 226-227
    Per capita, 62-63
  Defined, *Glossary*
  Disposable
    Defined, *Glossary*
    In current and constant dollars, 64
      Per capita, 64
    Percent change, 13
  Government employees, 32
  Private industry, 32
  Relation to national income, 61
  Relation to Federal individual income tax, 141
  Relation to government receipts, 61
  Relation to national income and product, 58, 61
  Relation to taxable income, 140
Personal saving
  Defined, *Glossary*
  Net, by type, 92
  Percentage of disposable personal income, 64
  Relation to national income and product, 61, 95
Petroleum tax
  Federal excise rates, 150-151
Philippines, 165
  Grants and credits to, 121
Pistol and revolver tax, see also *Firearms tax*
  Federal excise collections, 149
  Federal excise rates, 150-151

- **Plant and equipment**
  - Investment of corporate funds, 94
  - New business expenditures, 69
- **Playing card tax, see** *Stamp taxes*
- **Poland**, 165
    - Grants and credits to, 121
- **Police protection**, see also *Public safety expenditures*
  - Expenditures, 18, 19
    - By level of government, 18
    - City, 311
      - Per capita, 300, 312
    - Local, by unit of government, 303
    - Local, per capita, 310
    - Percent of all government expenditures, 20
- **Population, United States**
  - By state, 226-227
    - Resident, 52
  - College age, actual and projected, 217
  - Percent change, 13
  - Percent urban, 226-227
  - Projections by age groups, 53
  - School-age, actual and projected, 327
  - Total and residing in the United States, 51
- **Portugal**, 46, 47, 165
    - Grants and credits to, 121
- **Postal Service**
  - Employment, 166
    - By state, 168
  - Federal outlays, 19, 109
    - Percent of all government expenditures, 20
  - Personnel compensation and benefits, 170
  - Public enterprise fund, 124
  - Receipts and expenditures, 118
- **Poverty**
  - Persons below poverty level by family status and age group, 67
  - Percent of persons below poverty level, by state, 226-227
- **President of the United States**
  - Federal outlays, 109
  - Loans, direct and guaranteed, 123
  - Net direct loan payments, 122
  - Public enterprise fund, 124
- **Price index**, see *Agriculture— Price index; Consumer price index; Farm output index; Producer price index*
- **Price support program**, see *Agriculture— Price index*
- **Printing and publishing industry**
  - Capital invested per production worker, 78
- **Private construction**, see *Construction, New*
- **Private education and research**
  - Personal consumption expenditures, 68
- **Producer price index**, 85
  - Defined, *Glossary*
- **Production workers**, defined, *Glossary*
- **Productivity**
  - Manufacturing, in selected countries, 76
  - Private business sector, 75
  - Rate of change, by year, 57
- **Property, Assessed valuation of**, see *Assessed valuation of property*
- **Property tax**
  - City collections, 323
    - Per capita, 300
    - Per capita by city, 324
  - Defined, *Glossary*
  - Local collections, 23, 313
    - By state, 316-317
    - By unit of government, 318-319
    - Percent of local government revenue, 315
  - Revenue, 23, 24
    - By level of government, 23
    - Percent of all government revenue, 25
    - Percent of all tax revenue, 47
  - Selected countries, 47
  - State and local collections, 202
    - By state, 192-193, 206
    - Per $1,000 of personal income, 199
      - By state, 200
      - Ranking of states, 201
    - Per capita, by state, 197, 207
      - Ranking of states, 198
    - Percent of all general revenue, 190
    - Percent of total tax collections, 203
  - State collections, 252-253
    - By state, 254-255, 263
      - Percent of total state taxes, 256
    - Percent of total state taxes, 251
- **Proprietorships**
  - Income, relation to national income, 60
  - Number, receipts, profits, 74
  - Number, receipts, by size of receipts, 74
- **Public assistance**, see also *Public welfare*
  - Benefit payments
    - By program, 220
    - By major program and state, 221
  - Expenditures
    - By source of funds and type, 42
    - City, 311
    - Federal
      - Aid to state and local governments, 113
      - Outlays, 115
  - Medical payments, 43
  - Transfer payments to persons, 41
- **Public buildings**
  - Expenditures
    - Administration, 19
      - Percent of total expenditures, 20
    - City, per capita, 300
- **Public construction**, see *Construction industry; Construction, New*
- **Public debt**, see *Debt, Public*
- **Public employment**, see *Employment, Government*
- **Public enterprise funds, Federal**
  - Defined, *Glossary*
  - Expenditures and receipts, 124
  - Loans advanced and funds raised, 104
- **Public expenditures**, see *Expenditures, Governmen*
- **Public health**
  - Expenditures, by source of funds and type, 43
- **Public Law 480**, see *Food for Peace*
- **Public safety expenditures**, see also *Fire protection, Police protection*
  - City, per capita, 312
  - Local, 302
    - By state, 306-307
  - State and local, 178
    - By state, 180-181
    - Per capita, 179
      - By state, 184
    - Per $1,000 of personal income, 186
      - By state, 187
      - Ranking of states, 188
- **Public school**, see *Education*

BEST AVAILABLE COPY

- **Public utilities**, see also *Utility industry*
  - Corporate profits, taxes, and dividends, 70-71
  - Expenditures for new plant and equipment, 69
- **Public utility sales and gross receipts tax**
  - Revenue, 23, 24
    - By level of government, 23
    - Gross receipts tax collections, by state, 282
    - Percent of all government revenue, 25
  - State collections, by state, 282
- **Public welfare**, see also *Public assistance*
  - Defined, *Glossary*
  - Expenditures
    - By level of government, 18, 19
    - By source of funds and type, 42
    - City, 311
      - Per capita, 300, 312
    - Local, 18, 302
      - By state, 306-307
      - By unit of government, 303, 308-309
      - Per capita, 310
    - Percent of all government expenditures, 20
    - State, 18, 235
      - Aid to local governments, 241
        - By state, 242
      - By state, 236-237, 245
    - State and local, 178
      - By state, 180-181, 182-183
      - Per capita, 179
        - By state, 184
      - Per $1,000 of personal income, 186
        - By state, 187
        - Ranking of states, 188
  - Revenue
    - Federal aid to states, 247
- **Purchasing power of the dollar**, 86
  - Defined, *Glossary*

R

- **Railroad industry**
  - Expenditures for new plant and equipment, 69
  - Federal loans to, direct and guaranteed, 123
  - Net Federal direct loan outlays, 122
- **Railroad retirement account**
  - Benefit payments, 37
    - By state, 38-39
  - Contributions, employee and employer, 40
  - Debt held by, 163
  - Expenditures, 19, 125
    - Percent of all government expenditures, 20
  - Receipts, 125
  - Revenue, 23, 24
    - Percent of all government revenue, 25
  - Transfer payments to persons, 41
- **Railroad temporary disability insurance**
  - Benefit payments, 37
    - By state, 38-39
- **Railroad unemployment insurance**
  - Benefit payments, 37
  - Employer contributions, 40
  - Federal tax collections, 129
- **Rates**, see *Tax rates*
- **Readjustment benefits**, see *Veterans— Expenditures, Federal*
- **Realized income from farming**, see *Agriculture— Farm income*
- **Recreation**
  - Capital outlays, state and local, 218
  - Expenditures, 19
    - City, 311
      - Per capita, 300
    - Local, by unit of government, 303
    - Percent of all government expenditures, 20
  - Personal consumption expenditures, 68
  - Revenue from charges, state and local, 205
- **Regulation**, see *Inspection and regulation*
- **Religious and welfare activities**
  - Personal consumption expenditures, 68
- **Rental income**, 60
- **Research expenditures**, see *Medical research; Private education and research*
- **Retail sales**, by state, 226-227
- **Retail sales tax**, see *Sales, use, or gross receipts tax*
- **Retail trade**, see *Trade, Retail and wholesale*
- **Retailers' excise tax**
  - Federal collection, 149
  - Federal rates, 150-151
- **Retirement systems, Government**
  - City
    - Expenditures, 311
    - Revenues, 323
  - Federal
    - Benefit payments, 37
      - By state, 38-39
    - Contributions, employee and employer, 40
    - Expenditures, 18, 42, 115
    - Transfer payments to persons
      - Civilian, 41
      - Military, 41
    - Trust fund receipts and expenditures, 125
  - Local expenditures, 18
    - By unit of government, 303
  - Revenue, 23, 24
    - By level of government, 23
    - Percent of all government revenue, 25
  - State expenditures, 18
  - State and local
    - Benefit payments, 37, 228, 229
    - Contributions, employee and employer, 40, 228, 229
    - Expenditures, 42
    - Finances of state-administered systems, 228
      - By state, 229
    - Transfer payments to persons, 41
    - Trust fund holdings, 211
  - Total Federal, state and local
    - Expenditures, 18, 19, 42
      - Percent of all government expenditures, 20
- **Revenue**, see also *Nontax revenue; particular tax and revenue sources; specific countries*
  - By level of government, 23
  - City
    - By source, 318-319, 323, 324
    - Federal aid, 323
    - Per capita, 300
      - By city, 324
    - State aid, 323
    - Tax collections, 323
  - County
    - By source, 318-319
    - Tax collections, 318-319

- Federal
  - Budget receipts
    - By funds, 100
    - By source, 101
    - Defined, *Glossary*
    - Net, 99
      - By source, 101
    - Percent of GNP, 103
  - By source, 23
  - General, 15, 23
  - Internal Revenue collections
    - By state, 132-133
    - Defined, *Glossary*
  - National income basis, 102, 103
  - Tax collections, defined, *Glossary*
  - Tax receipts, 26, 45, 128
    - By source, 129, 130
      - Percent distribution, 129
    - By taxable income bracket, 142
    - Defined, *Glossary*
    - Index, 130
    - Per capita, 27, 128
    - Percent change, 13
    - Percent of all government taxes, 27
- From own sources, defined, *Glossary*
- General, defined, *Glossary*
- Government, total, defined, *Glossary*
- Intergovernmental
  - By source, 23
  - Defined, *Glossary*
- Local, 299
  - And expenditures, surplus or deficit, 314
  - By source, 23, 313
    - By state, 316-317
    - By unit of government, 318-319
    - Per capita, 320
    - Percent distribution, 315
  - By state, 176-177, 316-317
  - Federal aid, 313
    - By state, 176-177, 316-317
  - From own sources, 173, 299, 313
    - Per capita, 320
    - By state, 316-317
  - General, 313, 314
    - By state, 316-317
  - Intergovernmental, 299
    - Per capita, 320
  - Percent change, 13
  - State aid, 313
    - By state, 242, 316-317
  - Tax collections, 26, 202
    - By source
      - By state, 316-317
    - By state, 206
      - Per capita, 207
      - Percent of state and local tax collections, 208
    - By unit of government, 318-319
    - Per capita, 27
    - Percent of all government taxes, 27
- National income basis, 16
- Overlapping in government sources, 23
- School district, by source, 318-319
- Selected countries
  - Per capita tax revenue, 46
  - Percentage distribution of total tax revenue, 46, 47
  - Taxes as percent of GDP, 46
- Sharing, general revenue
  - Defined, *Glossary*
  - Outlays, 108, 113, 115
  - Receipts, State, 247
- Shared revenue
  - Defined, *Glossary*
  - Federal aid to state and local governments, 110, 113
- Special district, by source, 318-319
- State, 233, 250
  - And expenditures, surplus or deficit, 234
  - By source, 23, 252-253
  - By state, 176-177, 248-249, 257
  - Federal aid, 250
    - By function, 247
    - By state, 248-249
    - Percent change, 13
  - From own sources, 173, 233, 250
    - By state, 248-249
  - General, 234, 250
    - By state, 248-249
  - Intergovernmental, 233, 260-261
    - By state, 248-249
  - Local aid, 250
    - By state, 248-249
  - Per capita, 250
  - Percent change, 13
  - Tax collections, 26, 202, 250
    - By source, 252-253
      - By state, 254-255
        - Percent distribution, 256
      - Percent distribution, 251
    - By state, 206, 248-249, 257
      - Percent of state and local tax collections, 208
    - Per capita, 27, 250
      - By state, 207, 258
    - Percent change, 13
    - Percent of all government taxes, 27
- State and local, 15, 173, 175
  - And expenditures, surplus or deficit, 174
  - By source, 189
  - Federal aid, 173, 175, 189
    - By state, 176-177, 192-193, 194
      - Per $1,000 of personal income, 200
      - Percent of total revenue, 194
    - Per capita, 196
      - By state, 197
  - Per $1,000 of personal income, 199
  - From own sources, 15, 173
    - By source, 189
      - Per capita, 196
    - General, 15, 189
      - By state, 192-193
        - Per $1,000 of personal income, 199
  - General
    - By source, per capita, 196
    - By source, per $1,000 of personal income, 199
    - By source and state, 192-193
      - Per $1,000 of personal income, 200
        - Ranking of states, 201
      - Per capita, 197
        - Ranking of states, 198
    - By state, 176-177
      - By originating level of government, 194
      - By recipient level of government, 195
    - Percentage distribution, by source, 190

  - National income basis, 175
  - Per capita, 189
  - Percent change, 13
  - Tax collections, 45, 189
    - As percent of net national product, 45
    - By source and level of government, 202
      - Percent distribution, 203
    - By state, 204, 206
      - By source, 206
        - Per capita, 207
    - Per capita, 189, 196
      - By state, 197, 204
    - Per $1,000 of personal income, by state, 200
  - Tax receipts, 45, 191
    - By type of tax, 191
      - Index, 191
    - Percent of net national product, 45
- Total Federal, state, and local, 15, 23, 24
  - By source, 24
    - From own sources, 23
  - Relation to national income and product, 61
  - Social security, percent of total taxes, 46
  - Tax receipts, 23, 24, 26, 45
    - By level of government, 26
      - Per capita, 27
      - Percent distribution, 27
    - By type of tax, 28
    - Index, 28
    - Percent change, 13
    - Percent of all revenue, 25
    - Percent of gross domestic product, 46
    - Percent of net national product, 45
- Township, by source, 318-319

Revenues of selected countries
- Percent of gross domestic product, 46

Revolving and management funds, Federal
- Defined, *Glossary*

Roads, see *Highways*

Rubber products industry
- Capital invested per production worker, 78

Rural Electrification Administration
- Loans, direct and guaranteed, 123
- Net direct loan outlays, 122
- Public enterprise fund, 124

Rural Telephone Bank
- Net direct loan outlays, 122

S

Sales, use, or gross receipts tax
- City collections, 323
  - By city, 324
- Defined, *Glossary*
- Local collections, 313
  - Per capita, 300
- Local rates, by state, 321
- Revenue, 23, 24
  - By level of government, 23
  - Percent of all government revenue, 25
- State, dates of adoption, 259
- State and local collections, 202
  - By state, 206
    - Per capita, 207
  - Percent of total tax collections, 203
    - By state, 208
- State collections
  - By source, 252-253
    - By state, 254-255
  - By state, 266
    - Percent of total state taxes, 256
  - Percent of total state taxes, 251
- State rates, by state, 267

Sanitation expenditures, City, 311

Sanitation and sewerage
- Expenditures, 19
  - City, per capita, 300
  - Local, by unit of government, 303
  - Percent of all government expenditures, 20
- Revenue, state and local, from charges, 205

Saving, see also *Gross saving; Personal saving*
- By business
  - Defined, *Glossary*
  - Relation to national income and product, 95
- By corporations, 94
- By government
  - Relation to national income and product, 95
- By households
  - Financial assets, 93
  - Liquid, 92, 93
  - Net, by type, 92
  - Relation to national income and product, 95

Savings bonds, United States, see *Government securities*

Savings deposits, 91

School districts, see also *Debt, Public; Expenditures, Public; Revenue*
- Number, by state, 14

Science, space, and technology
- Federal expenditures, 19, 101, 108, 111
  - Percent of all government expenditures, 20

Securities, see *Corporate—Bonds; Government securities*

Service industries
- Corporate profits, taxes, and dividends, 70-71

Services
- Personal consumption expenditures, 68

Severance taxes
- Defined, *Glossary*
- State collections, 252-253
  - By state, 254-255, 283
  - Percent of total state taxes, 251

Sewer and water systems, construction value, 81

Sewer systems
- Capital outlays, 218
  - By state, 219

Sewerage, see *Sanitation and sewerage*

Shared revenue, see *Revenue—Shared revenue*

Short-term debt, defined, *Glossary*

Sickness compensation funds
- Contributions, employee and employer, 40
- Transfer payments to persons, 41

Small Business Administration
- Loans, direct and guaranteed, 123
- Net direct loan outlays, 122
- Public enterprise fund, 124

Social insurance, see also *Old-age and survivors insurance; Old-age assistance; Old-age, survivors, and disability insurance; Old-age, survivors, disability and hospital insurance; Public assistance; Public welfare*
- Benefit payments
  - By risk and program, 37
  - By state, 38-39

  - Contributions
    - As percent of total tax revenues, 47
    - Employee, employer, and self-employed, 40
    - In selected countries, 47
    - National income basis, 16, 102, 175
    - To all governments, 28
      - Index, 28
    - To Federal government, 130
      - Index, 130
    - To state and local governments, 191
      - Index, 191
  - Expenditures
    - Administration, 19
    - As percent of GNP, 42
    - By source and type, 42
  - Transfer payments to persons, by level of government, 41
- **Trust funds**
  - Surplus or deficit, 16, 17
    - By level of government, 17
- **Social welfare, under public programs**
  - Expenditures, by source of funds and type, 42
  - Percent distribution, 42
  - Percent of GNP, 42
- **Space research and technology**, see *Science, space, and technology*
- **Spain**, 46, 47, 165
  - Grants and credits to, 121
- **Special districts**, see also *Debt, Public; Expenditures, Public—Special district; Revenue—Special district*
  - Defined, *Glossary*
  - Number, by state, 14
- **Special issues of the Treasury**
  - Defined, *Glossary*
- **Sporting goods tax**
  - Federal excise rates, 150-151
- **Stamp taxes on bonds, documents, playing cards, stocks**
  - Federal excise collections, 149
  - Federal excise rates, 150-151
- **Standard metropolitan statistical areas**, defined, *Glossary*
  - Per capita general revenue, by source, 320
  - Per capita direct general expenditures, by function, 310
- **State**, see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure functions; particular tax and revenue sources; Revenue*
- **State and local finance**, see also *Factors affecting state and local finances; Expenditures; Revenue*
  - Cash and security holdings, by purpose, 211
    - By level of government, 212-213
    - By state, 212-213
- **State Department**
  - Federal outlays, 109
- **Stone, clay and glass products industry**
  - Capital invested per production worker, 78
- **Subsidies**, see *Assistance and subsidies*
- **Sugar tax**
  - Federal excise collections, 149
- **Surplus or deficit**
  - Budget
    - Defined, *Glossary*
    - Federal, 99, 100, 101
      - As percent of GNP, 103
    - Local government, 314
  - National income basis
    - All governments, 16, 17, 95
    - Federal government, 17, 95, 102
    - State and local government, 17, 95, 175
  - Off-budget deficit, 101
  - State and local government, 174
  - State government, 234
- **Sweden**, 46, 47
- **Switzerland**, 46, 47
- **Synthetic Fuels Corporation**
  - Loans, direct and guaranteed, 123

T

- **Tax burden, Federal**
  - Allocation, by state, 156
    - By type of tax, 158
      - Percentage distribution, 159
    - Per capita, 156
    - Percentage distribution, 156, 157
  - Defined, *Glossary*
  - For grants-in-aid to state and local governments, by state, 160, 161
- **Tax bite in the eight-hour day**, 29
- **Tax Freedom Day**, 29
- **Tax index**, 28
  - By type of tax
    - All governments, 28
    - Federal, 130
    - State and local, 191
  - Defined, *Glossary*
- **Tax rates**
  - Effective, Federal and state, on corporation income, 73
  - Federal
    - Corporation income, 146-147
    - Estate and gift, 152
    - Excise, 150-151
    - Individual income, 134-135
      - Exemptions, credits, treatment of dividends, 131
    - Old-age, survivors, disability and hospital insurance, 154
  - Local
    - Individual income, 322
    - Sales, 321
  - State
    - Alcoholic beverage, 270-271
    - Cigarettes and cigars, 275
    - Corporation income, 265
    - Estate and gift, 279
    - Individual income, 260-261
    - Inheritance, 276-277
    - Motor fuel, 269
    - Pari-mutuel, 285
    - Sales, 267
    - Tobacco, 275
    - Unemployment compensation, 286-287
- **Tax revenue**, see *Revenue*
- **Taxable income**, see *Individual income tax—Federal*
- **Taxes**, see *Revenue; particular tax sources*
  - Defined, *Glossary*
- **Teachers' salaries**, 333
- **Telephone, telegraph tax**
  - Federal excise collections, 149
  - Federal excise rates, 150-151

- **Tennessee Valley Authority**
  - Loans, direct and guaranteed, 123
  - Public enterprise fund, 124
- **Textile products industry**
  - Capital invested per production worker, 78
- **Thailand**
  - Grants and credits to, 121
- **Time deposits**, 91
- **Tire and inner tube tax**
  - Federal excise collections, 149
  - Federal excise rates, 150-151
- **Tobacco tax**
  - Federal excise collections, 149
  - Federal excise rates, 150-151
  - Revenue, 23, 24
    - By level of government, 23
    - Percent of all government revenue, 25
  - State collections, 252-253
    - By state, 274
    - Percent of total state taxes, 251
  - State rates, 275
- **Township**, see also *Debt, Public; Expenditures, Public; Revenue*
  - Number, by state, 14
- **Trade, Retail and wholesale**
  - Corporate profits, taxes and dividends, 70-71
- **Training program allowances**, 37
- **Transfer payments**
  - Business, related to national income and product, 61
  - Defined, *Glossary*
  - Federal expenditures
    - National income basis, 102
  - Government
    - In national income accounts, 16
    - Related to personal income, 61
    - To persons, by government level and major program, 41
  - State and local expenditures
    - National income basis, 175
- **Transit systems**
  - City expenditures, 311
  - City revenue, 323
  - Local expenditures, by level of government, 303
- **Transportation**
  - Federal outlays, 101, 108, 111, 113
  - Personal consumption expenditures, 68
- **Transportation Department**
  - Federal outlays, 109
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Public enterprise funds, 124
- **Transportation industry**
  - Capital invested per production worker, 78
  - Corporate profits, taxes, and dividends, 70-71
  - Expenditures for new plant and equipment, 69
- **Transportation of persons tax**
  - Federal excise collections, 149
  - Federal excise rates, 150-151
- **Transportation of property tax**
  - Federal excise collections, 149
- **Travel, Foreign**
  - Personal consumption expenditures, 68
- **Treasury Department**
  - Civilian employment, 166
  - Federal outlays, 109
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
  - Public enterprise fund, 124
- **Treasury obligations**, defined, *Glossary*
  - Yields, Treasury bills, 88
- **Truck and bus**, see also *Motor vehicle*
  - Federal excise collections, 149
  - Federal excise rates, 150-151
- **Trust funds, Federal**, see also *Names of specific funds*
  - Defined, *Glossary*
  - Receipts and outlays, 100
  - Receipts and expenditures, by account, 125
- **Trust revolving funds**
  - Expenditures, 125
- **Turkey**, 46, 47, 165
  - Grants and credits to, 121

U

- **Unemployment**, 54
- **Unemployment compensation**
  - Benefit payments, 37
    - By level of government, 18
    - By program, 37
    - By state, 38-39
  - City
    - Expenditures, 311
    - Revenue, 323
  - Contributions, employee and employer, 40
  - Expenditures by source of funds, 42
  - Federal outlays, 115
  - Federal transfer payments to persons, 41
  - Revenue, 23, 24
    - By level of government, 23
    - Percent of all government revenue, 25
  - State programs
    - Benefit payments, 290
      - By state, 289
        - Average weekly, 286-287
    - Contributions, by state, 286-287
    - Current income and reserves, by state, 289
      - Benefits as percent of, 289
    - Insured unemployment, claims, exhaustions, 290
    - Tax collections, 252-253
      - By state, 288
    - Tax rates, by state, 286-287
    - Wage base, by state, 286-287
  - Training allowances, 37
  - Trust fund
    - Debt held by, 163
    - Expenditures, 19
      - Percent of all government expenditures, 20
    - Grants-in-aid, 113
    - Holdings, 211
    - Receipts and expenditures, 125
- **Unemployment tax collections**, 129
- **United Kingdom**, 46, 76, 79, 165
  - Grants and credits to, 121
- **United Nations**, 165
- **United States Railway Association**
  - Loans, direct and guaranteed, 123
  - Net direct loan outlays, 122
- **Unrelated individuals**
  - Number of, 65
- **Urban renewal program**, see *Housing and Urban Development Department, Housing and urban renewal*
- **Use tax**, see *Sales, use or gross receipts tax*

U.S.S.R., 165
Utilities
  Capital outlays, state and local, 218
    By state, 219
  Debt by unit of government, 326
  Expenditures
    City, 311
      Per capita, 300
    Defined, *Glossary*
    Local, 302
      By unit of government, 303
  Revenue
    Local, 313
    Percent of all government revenue, 25
    State and local, 189
Utilities industry, see also *Public utilities*
  Production index, 77
Utility, defined, *Glossary*
Utility and liquor stores
  Expenditures, 15, 18, 19
    Local by level of government, 308-309
    Percent of all government expenditures, 20
    State and local, 15, 18, 178
  Revenue, 15, 23
    Local by level of government, 318-319
    State and local, 23
Utility expenditures, defined, *Glossary*
Utility revenue, defined, *Glossary*

V

Vendor payments, 220
  By state, 245
Veterans
  Debt
    State bonus, by state, 292-293
  Life insurance
    Contributions, veterans and Federal, 40
    Expenditures, 19
      Percent of all government expenditures, 20
    Federal transfer payments to persons, 41
    Trust fund
      Receipts and expenditures, 125
      Revenue, 24
        Percent of all government revenue, 25
  Outlays, Federal, 101, 106, 108
    Aid to state and local governments, 111, 113
    Benefit payments, 37, 101, 106, 108, 115
      By state, 38-39
    Hospital and medical care, 43
    Services and benefits, 101, 106, 108, 111
    Social welfare
      By source of funds, 42
    Transfer payments to persons, 41
Veterans Administration
  Employment, by state, 168
  Federal outlays, 109
  Housing starts underwritten, 82
  Loans, direct and guaranteed, 123
  Net direct loan outlays, 122
  Public enterprise fund, 124

W

Wagering, see *Gambling taxes*
Wages and salaries, see *Employment, Government; National income; Personal income*
Water and Power Resources Service
  Public enterprise fund, 124
Water supply systems
  Capital expenditures, by state, 219
  City expenditures, 311
    Per capita, 300
  City revenue, 323
    Per capita, 300
  Local expenditures, by unit of government, 303
Water transport and terminals, 18, 19
  Expenditures
    By level of government, 18
    Local, by unit of government, 303
      Percent of all government expenditures, 20
    Revenue from charges, state and local, 205
Wealth, net stock of fixed reproducible tangible, 90
Welfare, see *Public assistance; Public welfare; Social insurance; Social welfare*
Wholesale price index, see *Producer price index*
Wholesale trade, see *Trade, Retail and wholesale*
Windfall profits tax
  Federal excise collections, 149
  Federal excise rates, 150-151
Wire and equipment service tax
  Federal excise rates, 150-151
Workers' compensation
  Benefit payments, 37
  Expenditures, 42
    Health and medical care, 43
  Transfer payments to persons, by level of government, 41

Y

Yugoslavia, 165
  Grants and credits to, 121

Z

Zaire, 165